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THE
CASE
OF
CHRISTOPHER ATKINSON, Esq.
STATED AT LARGE;
TOGETHER WITH
A COMPLETE ACCOUNT
OF ALL HIS COMMISSION TRANSACTIONS
WITH
THE HONORABLE COMMISSIONERS, FOR VICTUALLING HIS
MAJESTY'S NAVY.

LONDON:

SOLD BY ALMON, IN FLEET-STREET; ROBINSON, PATERNOSTER-ROW;
ROBSON, NEW-BOND-STREET; DEBRETT, PICCADILLY;
AND RICHARDSON, ROYAL-EXCHANGE.

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ST. PAUL

1871

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WHATSOEVER doubts might exist with respect to the justice of the verdict found against me for perjury, previous to the late Proceedings in the Court of King's Bench, which have terminated in the dreadful sentence, under which I am now suffering; those proceedings, I am too well aware, are calculated to establish a general opinion of my guilt. It will be difficult to persuade those, who having no peculiar motive to investigate the particular circumstances of my case, must form their opinion upon general probabilities, after a verdict found against me, and a subsequent confirmation of it by the Judges of the Court, that I am, notwithstanding, innocent.

IN such a situation, if I were to suffer alone, worn out with fruitless efforts to vindicate my character, I might silently submit to my fate and trust to future events for that justification, of which, hitherto, I have been cruelly deprived.

BUT when I consider the present, or look forward to the future, situation of an infant Family, and feel that their honor is involved with my own, it would be a base dereliction of the first duties of nature, if I were tamely to submit to such a decision, while my conscience tells me I am innocent, and I possess the means of proving it to the world.

I MEAN not to offend the jury, the judges, or the law, when I assert, that the real nature of my case was mistaken at the trial, and that, from subsequent misrepresentation, the verdict was confirmed.

IN transactions of an intricate nature, depending upon an investigation of numerous accounts, and complicated facts, to be understood only by the knowledge and practice of a particular trade; that a jury may sometimes mistake the nature of such transactions, is no improbable assertion.

NOR is it an unlikely supposition, considering the general prepossessions that prevail against all those who have had any dealings with Government, and the particular prejudices, which the most virulent libels published, almost daily, during a considerable period of time, preceding the trial, were calculated to excite, peculiarly, against me, that the fairest minds might, insensibly, receive and act, under an unknown, but irresistible bias.

THE judges of the Court, at a subsequent period, entertaining doubts as to the justice of the verdict, contrary to the usual form of their proceedings, directed an enquiry to be made into certain facts, of which, however, the result only served, in their minds, to aggravate the case.

BUT if the truth had been fairly disclosed, that enquiry must, necessarily, have produced an opposite effect.

IN what manner it has been with-held and misrepresented, it will be, in a considerable degree, the purpose of the present publication to shew.

NOTWITHSTANDING, however, any past decisions, my case remains exactly what it was before they took place; for no decision can alter the nature of truth, in whatever manner it may influence the opinion of the world.

To that case I am now to solicit the public attention ; and I trust I shall be able to prove, that my sufferings are as unjust as they are severe.

I AM, at the same time, conscious, that general assertions ought not to produce any effect in opposition to decisions judicially made. The following statement will therefore entirely consist of various documents of which the authenticity is admitted, of different affidavits, and of verbal evidence upon oath.



THE public stores, previous to the year 1778, as far as respected the Victualling-Office department, had been chiefly supplied by contract.

THE Commissioners advertised for the articles they wanted; a day was appointed to receive tenders; samples were produced; and the lowest tender obtained the contract.

IN the Autumn of the year 1775, the Commissioners finding themselves, from some temporary obstacles, unable to procure malt by the usual mode of contracting, sent their Brewer, Mr. Raymond, into the Corn Market, who was at that time a perfect stranger to me, as well as the Commissioners themselves, with orders to purchase what was requisite, if he should be able to procure it. After having ineffectually visited many other stands, he approved of the samples which were exposed upon mine, and having purchased the quantity he wanted, found a considerable improvement in the quality of his beer. From this transaction originated all my subsequent dealings with the Commissioners of the Victualling-Office.

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THEIR Brewer having been thus supplied from my stand with what he could not procure from any other, and the quality of what he purchased having fully answered his expectations, he continued to buy of me till the December following, when the Impediments to dealing by contract having ceased, the Commissioners returned to their usual and customary mode.

FROM this time till the year 1779, Mr. Raymond occasionally purchased at my stand. Though I was at that time the most considerable Malt Factor, I had never made any tender to the Board to supply them upon contract, but on the contrary, had declined many pressing invitations for that purpose. I was aware, that when a contract was to be given to the lowest bidder, many tenders would be made under the fair market price of the day, and that without the articles delivered were of an inferior quality to that for which the Commissioners had agreed, the Contractors must necessarily be losers by the contract, which it was not to be expected would happen. In effect, the inconveniences and frauds arising from this mode of dealing, were detected in many instances, had encreased to a very alarming degree, and operated with considerable detriment to the public service.

There were besides other circumstances of inconvenience, which prevented the most considerable Factors from making tenders. The objections to this mode of dealing, I stated fully to the Lords of the Admiralty, in a letter, dated 1st November, 1776, and submitted to them the expediency of purchasing in the open market.

On the 9th of November, 1776, the Lords of the Admiralty by their letter of that date to the Commissioners of the Victualling-Office, inclosing my letter to them, recommended to the Commissioners "to take into consideration the proposal I had made, and to report their opinions thereon." In their answer to this letter of the 15th of November, 1776, after stating the usual manner in which malt had been purchased by the Victualling-Board, the Commissioners conclude with the following words:
 " Having

“ Having laid before their Lordships the general method of purchasing malt by this office, and the precautions taken in order to have it good and fit for his Majesty’s service, we beg leave to add, that if their Lordships should think that the Crown would be likely to be better served by the method suggested by Mr. Atkinson, it may be tried for a season or two, in order to come at the true knowledge thereof, in case their Lordships should be pleased to give orders for that purpose.”

On the 23d of November, 1776, the Lords of the Admiralty replied to this Letter, and directed the Commissioners “ to make trial of the method suggested, for a season or two, and to report to them the result thereof.”

On the 3d of December, 1777, a twelvemonth after the date of the last letter, the Commissioners of the Victualling-Office, in obedience to the orders of the Lords of the Admiralty, made the following report.

“ Victualling-Office, December 3, 1777.”

“ S I R,

“ IN return to your letter of the 31st of October last, signifying that the Right Honourable the Lords Commissioners of the Admiralty, having by your letter of the 23d of November, 1776, directed us to make trial of the method of purchasing malt for a season or two, suggested by Mr. Christopher Atkinson, their Lordships direct us to report to them how we find it to have answered, from the trial we have already made of it.”

“ WE pray leave to acquaint you, for their Lordships information, that from the 3d of November, 1775, to the 3d of November, 1776, there were brewed at this port, 4792 tons, 3 hogheads and 22 gallons of beer, of which 130 tons, 3 hogheads and 17 gallons were condemned by survey; and that from the 3d of November, 1776, to the 3d of November, 1777, 5136 tons and 40 gallons of beer were brewed at the said port, from malt purchased after the method suggested by Mr. Atkinson,

“ Atkinson, of which only 22 tons, 3 hogheads and 42 gallons have been
 “ condemned by survey : upon comparing of which, the advantage ap-
 “ pears greatly in favour of the malt purchased after the method suggest-
 “ ed by Mr. Atkinson, and the more especially so, as 990 tons, 3 hogf-
 “ heads and 11 gallons of the beer, made from this malt, were brewed in
 “ the months of July, August and September, and none of the beer
 “ raised between the 3d of November, 1775, and the 3d of November,
 “ 1776, was brewed in those months.”

“ UPON considering of which we are humbly of opinion, that it will be
 “ adviseable to pursue the same method at this port for another season, and
 “ also to extend the trial, by purchasing a quantity of malt after the same
 “ method to be made use of at the out-ports.”

“ We are, S I R,

“ Your humble Servants,

“ Philip Stephens, Esq;”

“ I. H. A. C. T. C. I. B. H. P.”

THE frauds which had been practised were not confined to malt, but the Commissioners had in like manner been imposed upon in the quality of the various other articles required for the public stores. In the month of July, 1778, I had detected and exposed a gross imposition in the quality of some peas furnished them by contract by *William Bennet*, that were traced to have been delivered by him into the public stores, of which the Commissioners had ocular demonstration, and the peas were ordered to be taken away.

THIS discovery of the frauds in the malt and the peas actually induced the Commissioners to examine the wheat, when that article was also discovered to be of a very bad quality, and totally inadequate to the price that had been paid.

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THE Commissioners now determined to try another method, and by a minute of the Board, dated 22d July, 1778, I was employed, for the first time, in my business of a Cornfactor, to purchase a stated quantity of wheat and peas upon the usual commission.

I CONTINUED to furnish the Board with considerable quantities of wheat and peas, from time to time, under verbal directions, or written orders, for specific quantities, from this period till the 28th of May, 1779.

ON the 17th of February, 1779, the Commissioners of the Victualling-Office wrote a letter, of which the following is a copy, to the Lords of the Admiralty.

" Victualling-Office, February 17, 1779.

" SIR,

" WE desire you will be pleased to inform the Right Honourable the
 " Lords Commissioners of the Admiralty, that having had great reason to
 " be dissatisfied with the common mode of contracting for wheat, malt,
 " peas, flour, biscuit-stuff, oatmeal, and groats, we were led to make a full
 " investigation of these several articles, and found that from the various
 " qualities and kinds of grain, the utmost vigilance of our Officers was often
 " baffled, the Contractors on the lowest tenders availing themselves of
 " many artful devices to deliver inferior grain, when the condition on our
 " part is to have the best, as the most proper for keeping, and the most be-
 " neficial for his Majesty's Service; and it has been common, on the rising
 " or falling of the market, that the deliveries have been frequently
 " retarded."

" To remedy these evils, we thought it adviseable to alter our method,
 " and try the experiment of buying our grain at market; and in order to
 " secure all the advantage of that mode, and command the quantities we
 " might have occasion for at a short notice, we employed Mr. Christopher

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Atkinson,

" Atkinson, an eminent Cornfactor, &c. allowing him the *common com-*
 " *mission of 6d. per quarter, as is usual with the merchants when they*
 " *purchase grain:* and it is with the greatest satisfaction we acquaint you,
 " for the information of their Lordships, that this plan has answered even
 " beyond our most sanguine expectations; and by paying ready money for
 " all our purchases, we have secured the finest and best grain, on the most
 " advantageous terms, and in every other respect most for the service of
 " the Crown. We also beg leave to observe, that for our further satisf-
 " faction in this business, *we have consulted several eminent Cornfactors,*
 " *not in the least interested, and they have given us the strongest testimony*
 " *to the propriety of our present method,* declaring their opinion that it
 " is the only means of being supplied with the best grain, at the most
 " reasonable prices."

" We think it necessary to lay this before you for the information of
 " their Lordships; and if they approve of the mode we have thus happily
 " adopted, we desire you will move them for directions to us to continue
 " the same so long as we shall find it beneficial to his Majesty's Service."

" We are, S I R,

" Your most humble Servants,

" I. H. A. C. T C. I B. I. K. I. S.

It is to be observed, that, at this time, the Board were possessed of con-
 siderable experience of my conduct. From the time that, according to the
 method I had suggested, malt was purchased in the open market; eighteen
 months had elapsed, during which period all the malt had been bought of
 myself, and such were the benefits resulting from this method, that the
 plan, though at first confined to the port of London, was, upon the recom-
 mendation of the Commissioners themselves, extended to all the out-ports.
 The first Minute, employing me as a Factor, was dated the 22d of July,
 1778, which to the 28th of May, 1779, the date of the following minute,
 makes a period of ten months, during which, the manner in which I ex-
 ecuted their orders, induced the Commissioners to mention my name to
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the Lords of the Admiralty, in the most flattering and honourable terms, and to request the directions of that Board that I might be employed as their general Cornfactor.

ON the 28th of May, 1779, in consequence of the Lords of the Admiralty having approved of the above proposal, the Board made the following minute.

“ Friday, May 28, 1779.

ORDERED, “ That Mr. Christopher Atkinson be desired to purchase
“ wheat and malt on the best terms he can, for the use of his Majesty’s
“ Stores at Portsmouth and Plymouth, in the respective neighbourhoods
“ of those ports, or wherever else in the country he can best procure them,
“ whenever he can so supply the said stores as cheap or cheaper than by
“ shipping the said articles for London; duly regarding the charges at-
“ tending the different modes of supply, as well as the quality and price of
“ the said wheat and malt: and that on producing the usual and proper
“ certificates of the quantities so delivered into the said stores, he be paid
“ for the same by a bill in course, and be allowed the usual commission of
“ 6d. *per* quarter for his trouble, letting the Board know from time to
“ time his proceedings therein.”

It is necessary to observe, that by this minute, I am not directed, as by the former, to purchase a specific quantity, but wheat and malt, in general, for the stores at Portsmouth and Plymouth, under the circumstances stated therein. It is material likewise to add, that this is the first order I received to purchase malt upon commission, the former orders having been confined to wheat and peas.

PREVIOUS to this minute I had sold the Commissioners, on the 14th of April, 1779, 14000 qrs. of malt, at 30s. *per* quarter, of which about one half had been delivered at this Time. On the 24th of May, four days before the date of the minute, I had received an additional verbal order for 1500 qrs. for the London Brewhouse at the same price. Both these were transac-
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tions by bargain and sale, and it was not till the 25th of November, 1779, that the last delivery of this quantity was made. *

By various subsequent minutes of the same nature with the foregoing, my employment as factor was extended to the different out-ports, till at length it became general.

I WAS at this time, it is well known, if not the first, one of the most eminent Cornfactors in the City of London; "of considerable fortune, "eminent in my line, and of high reputation."† Of course, exclusively of my dealings with the Victualling Board, I had extensive orders to execute for other persons. In fact, during the time I was employed by the Commissioners, my other employers were between two and three hundred in number, one of whom alone paid me for commission in the proportion of three fifths to the whole commission paid me by the Board. My attention was consequently divided between the Victualling Board and my ordinary employers. But I mention this chiefly to point out the extent and magnitude of my business, because many circumstances in the mode of transacting it, which have operated to my disadvantage, will be clearly shewn to be founded in necessity, proceeding from this cause.

THE various orders I received from the Board I executed according to the daily and established practice of the Corn Market, by applying such Grain and Malt as I had by me, whether immediately my own property, or on consignment, as by the practice of the trade I was warranted to do, § and purchased the rest of other factors, by doing which I was enabled to furnish a constant regular supply for the public service of the best commodities, without raising the price in the market, or distressing any private trader. In the first instance I charged the Commissioners the Market price of the day, and in the latter, the price actually paid to the factors of whom I purchased.

* Vide invoice, No. 24, Plymouth, first malt settling in the annexed accompt.

† THE words of Mr. Hanway's affidavit, vide post.

§ AFFIDAVITS of Mr. Farrer and Mr. Bovill, and evidence of the different Corn-Factors before the House of Commons, vide post.

THESE orders were of a various nature ; some to supply the London Mills, others to ship for the out-ports. In the former instance I received a certificate from the proper officer of each quantity delivered ; and in the latter a bill of lading from the Captain of the vessel for the quantity shipped.

THESE certificates and bills of lading were the vouchers for the quantity delivered into the Victualling Office, and upon which I received payments by victualling bills ; of what I delivered at the London Mills I made a charge by bill of parcels ; of what I shipped for the out-ports, by invoice.

ON the 26th of August, 1778, about a month after the first order to employ me as Factor, upon my applying to the Board for victualling bills in payment of four cargoes I had shipped, the Board made the following order.

ORDERED, " That bills in course be made out as desired upon the usual vouchers being produced."

ON the 28th of the same month, I delivered in to the Board the following paper, as appears from their minutes of that date.

" THE best, and indeed the only vouchers that Mr. Atkinson can
 " think of for the satisfaction of the Board, for the Wheat and Peas they
 " have ordered, or may be pleased hereafter to order, for his Majesty's
 " Stores at Plymouth, Portsmouth, and Dover, are the Captain's receipts,
 " acknowledging that he has actually received the quantities therein specified on board, and also the Lighterman's certificate, proving that he
 " actually shipped the same ; and the discount charged in invoices for Corn
 " so shipped by the Board's orders, by commission (as already agreed between the Board and himself) shall be at the current rate of discount at
 " the Stock Exchange on the day of the date of each invoice, together
 " with one eighth per cent. for such brokerage ; and desiring that the
 " Board will be pleased to give a general order to their accountant, that on
 " delivering

“ delivering into his office correct invoices of each cargo, with the vouchers before-mentioned duly annexed thereto, and the discount and brokerage so charged, that bills in course may be made out to him for the same accordingly.”

THIS paper having been read at the Board, the following order was immediately made.

“ UPON Mr. Atkinson’s delivering into the office of the accountant for cash of this office correct invoices of each cargo of Wheat or Peas that may hereafter be shipped by commission, for the Victualling Stores of London, Portsmouth, Plymouth, and Dover, with the Captain’s receipts, acknowledging the receiving on board the quantities therein specified, and the Lighterman’s certificate, proving the actual shipping of the same annexed thereto, that bills in course be made out to him for what he may so ship, allowing the discount charged in the invoices at the current rate of discount at the Stock Exchange, on the day of the date of each invoice, together with one-eighth per cent. for the brokerage.”

IT is material to observe, that tho’ the Board came to minutes of express regulation, with respect to the vouchers for the quantity, they are perfectly silent with regard to any vouchers for the value.*

IN each instance, the quantity stated was therefore the exact quantity that had been delivered. But the price charged was nominal or fictitious, and why it was so, will be best explained, by stating the nature of the business in a particular instance.

It appears from documents in the possession of the Victualling Office, with which my books correspond, that from the 17th of August, 1778, to the 7th of September in the same year, I supplied the London Mills, and shipped for the various out-ports, a quantity of Wheat, amounting to 3269 quarters 3 bushels. Next to the quality of the Wheat supplied, dif-

* By various successive minutes, further regulations are introduced with respect to the quantity and quality of the various articles.

patch in supplying it was essentially requisite. The exigencies of the public service would admit of no delay, and the regularity of the supplies to the navy depended upon the diligence and attention employed in the execution of these orders. This quantity was composed of my own consignments, and of purchases from different factors. The part supplied from my consignments consisted of many different runs, and the part purchased was bought of seventeen different factors, constituting 41 different lots, at 11 different prices. Each lot consisted of a great number of different parcels, and the whole was probably on board not fewer than an hundred hoys. The barges for the town mills, and the ships for the out-ports were loading, and the Wheat collecting and delivering by different lighters, out of the different vessels from London Bridge to Rotherhithe at the sametime; each lighter going from hoy to hoy till laden, and then from ship to ship to deliver all or such part of that lading as might be required to complete their cargoes, and no sacks being made use of, but the grain, as the nature of the business requires, being all shot in loose bulk. The several parcels being thus mixed together on board the different lighters, the different deliveries were in fact made from one aggregate bulk, composed of the various purchases, and it became impracticable to ascertain the precise parcels of which each separate delivery was composed (except when a single purchase formed a delivery of itself) and consequently impossible to estimate in the invoice or bill of parcels, the exact cost of each separate delivery.

BUT as in the conduct of a business of such magnitude, it was necessary I should from time to time receive payments upon account before any final charge could be made, especially as by the custom of the Corn market, a great part of the grain is purchased upon the terms of immediate payment,* and the forms of business in the Victualling Office not admitting, as I was given to understand, of payments upon account, but only upon some charge actually made, or an invoice or bill of parcels, specifying a quantity delivered, and stating a price, and the nature of the corn trade not permitting the real price to be charged, it became necessary to state a nominal price, as near the real price as could be estimated, but which was sometimes

* VIDE Mr. Farrer's Affidavit.

sometimes above, and sometimes under it. The price therefore at which the invoice and bill of parcels were made out, was merely a fictitious price, for the purpose of obtaining payments upon account.

THESE fictitious prices were, from time to time, brought to agree in amount with the real prices, in the following manner.

As often as the convenience of the public service would admit, from the London Mills being in possession of sufficient supplies, and the several ships being dispatched to the out-ports, a cessation was made to the buyings, the barges and lighters were cleared, and the value of the whole purchases and supplies being ascertained, a bill was made out for the last delivery, and the account was finally adjusted by the following rule. The total amount of purchases and supplies being ascertained, and from which the sum already received upon the invoices and bills of parcels delivered being deducted, the last invoice or bill of parcels was made out at a price, which, with the amount of the former invoices or bills of parcels exactly corresponded with the amount of the real and actual prices. This invoice or bill of parcels was called the Balance-Bill, as it served to balance the nominal, with the real prices, so as to make the sums total of each agree, as in the following instance, and as demonstrated in every settling of the annexed accounts.

FROM the 18th of October to the 23d of December, 1779, there had been bought, and supplied, and delivered to the King's stores 13,892 quarters of wheat, of which the cost was 21,734 l. 4s. 8½d. I had delivered to the Victualling Board within this period 25 invoices at nominal prices, for 13,505 quarters and 1 bushel, and received on account thereof 21,265 l. 3s. There remained therefore to be invoiced the last delivery of 386 quarters 7 bushels, and to be paid to me 469 l. 1s. 8½d. as the balance due. In order to make the nominal prices of the invoices agree in amount with the real prices, it was necessary to make out this last bill for the 386 qrs. 7 bush. at such a price per quarter as should yield the said sum of 469 l. 1s. 8½d. so remaining due, and no more. It was accordingly made out at

24s. 3d. only because it yielded the sum required, though the wheat which composed the said last delivery actually cost, as appears by the bills and receipts of the factors of whom it was purchased, 28s. to 31s. *per* quarter.* By this method the total amount of the invoices and bills of parcels in the possession of the Commissioners, and the total amount of the sellers bills and receipts for the part purchased, together with the part furnished from my own consignments, and charged distinctly in the Victualling Buying Journal at the market price, were brought exactly to agree: and I did not eventually receive, as the annexed accounts plainly shew, in any instance whatever, during the whole of my dealings with the Board, for any purchase, a farthing more than it actually cost, nor more for any consignment of my own than the fair market price of the day, and which I could have sold it for at the same time in the public market.

THESE different settlings took place from time to time, and were regularly continued from the earliest period of the Victualling Board becoming one of my employers till the time of the minute which put an end to it, generally at intervals of a month, six weeks, two, or three months, as the exigency of the business would admit.

EACH invoice or bill of parcels was not therefore to be considered as containing in itself a final charge, but as an article in an account current, in the nature of a payment upon account, and of which the last bill of parcels of every settling formed the balancing line.

FROM the foregoing statement it appears, that the method in which I transacted business with the Commissioners of the Victualling-Office was briefly this.

EACH order was executed by different deliveries.

EACH delivery consisted of grain purchased from other factors, and of grain supplied from my own consignments.

EACH purchase and supply generally consisted of many different parcels of various quantities, qualities, and prices, and on board many different hoys.

EACH invoice or bill of parcels consisted of one or more deliveries, containing the exact quantity, but at a nominal price.

* VIDE the last purchases and the last bill to the Victualling Office of the 9th Wheat Settling, page 22.

EACH settling consisted of a certain number of invoices or bills of parcels, of which the last adjusted the nominal with the real prices, so as to render the amount the same, and took place at short intervals, as frequently as the nature of the business would admit, as all the annexed accounts uniformly prove.

My transactions with the Board being not only of great extent, but also of national concern, that the accounts might at all times be clearly understood, I kept my concerns with the Commissioners of the Victualling-Office distinct from my other business. For this purpose I had a separate journal, which contained merely my dealings with the Victualling-Board, and was intitled "Victualling Buying Journal." In this book was regularly entered every parcel of grain or malt bought of others for the Commissioners, by their orders, with the names of the sellers, and the price actually paid, from their bills and receipts; and also every parcel supplied by myself, entered in my own name, and charged at the market price of the day.

THIS book was open to the inspection of the Commissioners, it has been left divers times at the Board for examination, and was actually checked by Commissioner Slade, when the entries of the part purchased being compared with the sellers bills and receipts, and found to agree,* Mr. Slade made marks at the time opposite the respective entries, to denote that he had compared and found them right.

THE prices of the different purchases and the part supplied from my consignments have been compared with each other, and the latter appears upon the whole to have been charged to the Board, at a cheaper rate than what the part purchased had cost†.

THERE were also two other books (No. 1. and No. 2.) called the Invoice Books, which contained exact copies of all the invoices and bills of parcels delivered to the Victualling-Office.

WHILE I was thus employed in executing the different orders I received, various publications appeared, from time to time, in the public prints, under the same anonymous signature, containing false and scandalous accusations against me, and charging me with gross and fraudulent conduct.

* MR. SLADE'S Affidavits. Vide post.

† AFFIDAVITS of Mess. Bovill, Wilson, and Jones. Vide post.

THE first of these letters I believe was published in the General Advertiser, and dated the 10th of March, 1779.

THE Commissioners of the Victualling-Office took various methods to discover the author of them, and by a public advertisement, promising secrecy and protection, invited him to substantiate privately by proofs, the assertions he had thus publicly made. At length on the 24th of October, 1780, the name of William Bennet appeared to one of these publications, which from this time were frequently repeated under the same signature.

NOTWITHSTANDING the general purport of these letters was to represent me as practising fraud upon the public, they were expressed in such a manner, that when the opinion of Counsel was taken in order to prosecute the author, they were not able to fix upon more than one apparently actionable point in all the letters.

IN the month of January, 1781, he addressed a letter to the Members of the House of Commons, and sent printed copies to each member, except myself, and on the 26th of the same month published a copy of this letter in the General Advertiser, wherein he made the following positive charge.

“ WHEN the very finest ship malt was selling at 29s. to 30s. per quarter, “ the additional charges of discount, commission for purchasing, lighterage, “ &c. amounting to 4s. 3d. per quarter, making together 34s. 3d. per “ quarter, he charged for a great quantity 37s. 3d. per quarter, and for some “ thousand quarters 36s. 6d. per quarter; but however extravagant those “ charges may appear, what must you think, my Lord, when I assert, “ that many of the malts delivered at that price and time, were bought “ at 27s. per quarter, and some under.”

THIS publication being immediately submitted to my Counsel, I was advised by them to move the Court of King's Bench for leave to file an information against Bennet for the publication of a libel; and in order to obtain permission of the Court to file such information, it was necessary that I should deny, by affidavit, the truth of the charges which the libel contained.

AN affidavit was accordingly prepared, which contained the following passage.

“ AND this Deponent saith, That in the transactions he has had with the
 “ said Commissioners as their Corn-factor, he has charged them the usual
 “ commission of 6d. a quarter, and no more, for all malt and grain supplied
 “ by him, and that he never did, at any time, during his transactions with the
 “ said Commissioners, charge more than the usual commission of 6d. a
 “ quarter beyond the price he actually paid for any malt or grain purchased
 “ by him for the said Commissioners, as their Corn-factor.”

ON the 3d of February, 1781, I went to my solicitor, the late Mr. Parker, who is since dead, to swear the affidavit. But as in such numerous and extensive dealings, much of my business was necessarily transacted by my clerks, I desired two of them to accompany me to Mr. Parker's, to hear the draught of the affidavit read, in order clearly to ascertain the truth of the facts it comprized, as far as these facts were within their knowledge. They accordingly accompanied me, and heard it read.

What passed upon the occasion will be fully learnt from the following certificate signed by the parties.

“ ON or about the 3d of February 1781, we the underwritten certify, that
 “ we accompanied Mr. Atkinson, at his request, to Messrs. Wallis and Parker's, Attornies, in Norfolk-street, for the purpose of hearing the draught
 “ of an affidavit read, which he was about to make, to contradict some assertions, published by one William Bennet, respecting the prices of malt,
 “ which Mr. Atkinson had, as Bennet's letter set forth, purchased on commission for the Victualling-Board. When Mr. Parker read to us and
 “ to Mr. Atkinson the said draught of affidavit, and when he came to that
 “ part which says, “ He has charged them the usual commission of 6d.
 “ per quarter, and no more, for all malt and grain supplied by him,” we
 “ there stopped Mr. Parker, and desired to have an explanation of that part
 “ of the affidavit: we observed to Mr. Parker, that if it was meant to be
 “ understood,

“ understood, that Mr. Atkinson benefited nothing but 6d. per quarter com-
 “ mission upon the supplied part, which was his own, and not purchased
 “ for the Victualling-Office, then it was not the fact; because in the charg-
 “ ing of that part, we were always governed by the market price, regard-
 “ less what it had or might cost, and therefore it was attended with gain
 “ or loss as it might happen. Mr. Parker replied, that was just as Mr. At-
 “ kinson had informed him before the draught of the affidavit was drawn;
 “ that he perfectly well understood it, and that the affidavit had nothing
 “ to do with the cost of the supplied part, which he said he understood to
 “ consist of consignments and speculations of Mr. Atkinson’s own, and it
 “ went only to the mere quantum of commission thereon, and Mr. Parker
 “ then put this question to us, “ Did you ever charge 7d. 9d. or any greater
 “ sum than 6d. for commission?” We answered no, we never charged more
 “ than 6d. for commission, and if that was the meaning of that part of the
 “ affidavit, it was strictly true: Mr. Parker said that was the meaning of
 “ it; and he then went on to read the remainder of the draught of the
 “ affidavit, and the part immediately following says “ And he has charged
 “ the usual commission of 6d. per quarter and no more, beyond the price
 “ paid for malt and grain purchased for the Commissioners as their corn-
 “ factor.” We told Mr. Parker that that and the rest of the draught was
 “ strictly true to the best of our knowledge and belief; but if there should
 “ be any error in the accounts, we could not be answerable for them, and
 “ all invoices and bills of parcel were delivered to the Victualling-Office,
 “ errors excepted.” Mr. Parker replied, “ If there should be twenty
 “ clerical errors in the accounts, they can have nothing to do with Mr. At-
 “ kinson’s affidavit, as no man is infallible.” Mr. Atkinson here ob-
 “ served to Mr. Parker, that he was unused to law and affidavits, but he
 “ should have thought it best to have simply contradicted the words of
 “ William Bennett’s letter, which he had sent to the Members of Parlia-
 “ ment, the same being utterly untrue. Parker said, Mr. Dunning thought
 “ the present form best. Mr. Atkinson then said, will it not be better to
 “ insert “ the market price of the day,” for all malt and grain supplied
 “ by him. But Mr. Parker replied, that was swearing too much; it was
 “ not meant the affidavit should have any thing to do with the price of
 “ the supplied part, the price concerned only the purchased part. Mr.

“ Parker

“ Parker added it was Mr. Dunning’s idea, he was indebted to him for
 “ it, and for the wording the draught of the affidavit as it stood, and it
 “ could not be better worded than it was. To the truth of this narrative
 “ we are ready to give our personal testimony, should we be legally called
 “ upon in a Court of law.”

“ *London, August 6th 1783.*

“ *WILLIAM HENDERSON,*

“ *JOHN THISTLEWOOD.*”

BEING satisfied with this assurance from Mr. Parker, I accordingly swore the affidavit.

ON the 1st of January, 1781, the Board passed the following minute.

“ *Monday, 1st January, 1781.*

I. “ ORDERED, That all former orders to Christopher Atkinson, Esquire, be revoked, and that he do purchase the following articles, for the use of his Majesty’s several mills, brewhouses, and stores at this port, and at the ports of Portsmouth, Plymouth, and Dover, on the best and cheapest terms, of such good and sound quality, and in such quantities, and at such seasons as shall be most for the advantage of the Crown, and the service (except such grain as we shall think proper to order our agents at the out-ports occasionally to buy) Mr. Atkinson always conferring with the Board, and receiving their directions, so that the several mills, brewhouses, and stores may be duly supplied with the following articles, namely, Wheat, Malt, Peas, Oats, Oatmeal, Flour, and Pot Barley.”

II. “ THAT the vouchers for his having duly delivered or shipped the several articles, shall be as follows, viz. Wheat at the London mills shall be the sworn meters bills, specifying the quantity in words at length, and the weight of three several bushels of each lot, to be figured on the back thereof, which three bushels are to be measured, and weighed by the sworn meter, in the presence of our principal officer there present, and the lighterman: after the bulk shall have been duly trimmed by the journey-men millers, during the receiving the wheat into the mills. And the said meters bills shall be backed by the principal officer at each mill, (or in case of his absence, by the next in authority) and the clerk of the checque.”

III. “ THAT

III. "THAT the delivery of peas shall be by the sworn meter's bills, the same to be backed by the principal officer present, and the clerk of the checque.

IV. "THAT the delivery of malt shall be by certificate of the clerk of the brewhouse, master brewer, and the clerk of the checque, according to the meter's accounts, the said officers examination corresponding with the same."

V. "THAT the delivery of flour, oatmeal, and pot barley, shall be by certificate of the store-keeper, and clerk of the checque."

VI. "THAT the delivery of oats shall be by receipt from John Dunkin, or who else may make them into grotts, the lighterman's certificate who delivered them to him, and the clerk of the checque, the same being according to the sworn meter's bills; and Mr. Atkinson to be allowed in his bill for the oats, the usual expence of 2s. 6d. per quarter for manufacturing them into grotts, and delivering the grotts to the store-keeper at the Red House, unless the Board should be disposed to manufacture them at their own mills."

VII. "THAT the vouchers for the before-mentioned several articles shipped for the ports of Portsmouth, Plymouth, and Dover, shall be the ship master's receipt, and the lighterman's certificate severally, proving the quantity, and the same being according to the sworn meter's bills, the same to be also further certified for by our agents at the out-ports, on their receiving of each cargo; which certificate shall be annexed by our accomptant for cash to the vouchers before-mentioned, and for the wheat in particular: the lighterman shall also certify the weights; or when the ship master, and lighterman's receipt and certificate are not taken, then certificates from the said out-ports shall be had, the same to be signed by the usual and proper officers there; and shall be produced accordingly to the proper officer of the board."

VIII. "THAT as it may often happen, that some of the above-mentioned articles may be purchased, with advantage, for the out-ports, in the respective

“pective neighbourhoods of those parts, Mr. Atkinson be directed to have
 “regard to this circumstance; and whenever we can supply the said stores
 “as cheap, or cheaper, or in any respect more advantageously than from
 “London, that he do inform the Board, what advices he receives of the
 “prices of grain in the country; that in case the Board shall think proper,
 “they may order their agent or agents at the several ports, to purchase,
 “and in case any such purchase is made, Mr. Atkinson shall be informed
 “immediately, in order to his regulating the purchases in London, for the
 “account of the Crown, that the stores may not be over supplied.”

IX. “THAT at such times as it may be deemed expedient and beneficial
 “to the service, after our own stores are full, to lay up any of the before-
 “mentioned articles in hired granaries, in order to guard against the in-
 “conveniencies of long frosts, scarce and dear markets; or other impe-
 “diments to the service, Mr. Atkinson shall, in such cases, communicate
 “his opinion; in order that if the Board approves, he may lay in and pro-
 “vide the quantities of each grain, as may appear most for the interest of
 “the Crown, and accordingly hire the most suitable granary or granaries,
 “as the Board may occasionally direct, on the lowest terms, reporting the
 “same to the Board; that when he shall have paid such granary rent, he
 “shall charge it, and the landlord’s bill and receipt shall be the vouchers
 “for the same; that the vouchers for the articles so laid up, shall be the
 “same as those herein required for similar articles which are delivered into
 “the office stores, and the said vouchers shall recite the name of the granary
 “where such article is lodged, and an account of the receipt and deliveries
 “be kept in the office.”

X. “THAT Mr. Atkinson do every week send to the Board, a price current
 “of all grain, including the best kiln-dried and raw flour, and therewith
 “an account of all his buyings for the service, the price, and of whom
 “bought during the week.”

XI. “THAT he do continue to send to the Board, a sample of each cargo,
 “and that he do also send a sample of each barge load of grain that shall
 “be for this port, with a note therein, certifying the quantity, and to
 “which

“ which store it is ordered; the said samples to be there compared, and
 “ chequed by a sample to be sent by our receiving officer, on his receiv-
 “ ing of every such cargo, and of every such barge load of grain, and
 “ both samples of every such cargo and barge load to be lodged and pre-
 “ served in a locked tub in the Board-room accordingly.”

XII. “ THAT Mr. Atkinson do, once in every month, and as much oftener
 “ as circumstances will admit, or the Board shall require, make up his
 “ account of buyings and deliveries, and that he do lay before this Board,
 “ his several sellers bills and receipts, shewing that his payments do
 “ correspond in time, and in amount, with his invoices and bills of sale; and
 “ that the same may be duly audited at this office accordingly.”

XIII. “ THAT he do apply no consignments made to him in execution of
 “ this commission, but what shall have been fairly and publicly exposed to
 “ sale on his stand on the Corn-Change; and the prices which he shall charge
 “ for them, shall be the same as he hath been fairly and publicly bid by
 “ some respectable and creditable chapman, to be paid in ready money;
 “ and which shall be certified in writing on the sale note by such bidder:
 “ or the fair value thereof shall be certified on the sale note, under the hand
 “ of one or more persons who shall be well known factors, mealmen, brewers,
 “ or other considerable buyers, and whose knowledge of the quantity and
 “ value of the species of grain or malt so certified for, as well as whose
 “ credit and respectability, shall both be thoroughly known and established
 “ in the Corn-Exchange, and satisfactory to this Board.”

XIV. “ THAT the said several articles and charges be paid for by bills in
 “ course, adding the brokerage and the discount; the same to be chequed
 “ by the accountant for cash on Tuesdays and Fridays, with Castaing's stock
 “ price list. And that all parcels of grain bought by him, which consist
 “ of 100 quarters or upwards, and which shall constitute a distinct delivery,
 “ so that a distinct certificate may be had for the same, the bill for the
 “ payment thereof shall be made out to the sellers, Mr. Atkinson having
 “ first certified on the back thereof, the seller's name, with the date and
 “ price of the bargain”.

“ XV. THAT he be allowed for his trouble the usual commission of 6d.
“ per quarter on wheat, malt, pease, and oats, and 1s. per sack of 2 $\frac{1}{2}$ cwt.
“ on flour, oatmeal, and pott barley”.

“ THAT he shall duly lay his proceedings before the Board, and continue
“ the same till further orders”.

(Copy,)

JOHN WATTS.

ON the 20th of January 1781, a bill of parcels for 740 sacks of kiln-dried flour had been delivered to the Victualling-Office, made out at 44s. per sack, but 100 sacks of which had been purchased at 42s. of Mr. John Hilbert. Of this transaction, the following is the account given by the clerks, within whose department it happened.

“ WILLIAM HENDERSON, clerk to Mr. Atkinson of Mark-Lane, maketh
“ oath, and faith, that on the 20th of January last, when Thomas Young
“ Brown, another clerk of Mr. Atkinson’s had made out a bill of parcels to
“ the Honourable Commissioners for victualling his Majesty’s Navy, for
“ seven hundred and forty sacks of kiln-dried flour, at forty-four shillings
“ per sack ; he remarked to him, that he thought there must be a mistake,
“ for though flour was advancing, he apprehended it was not then at that
“ price, adding to the said Brown, it must be altered ; at which time this de-
“ ponent looking at his watch, saw it was just midnight, and the flour books
“ at Mr. Thistlewood’s induced him to say, well, let it go, or words to that
“ effect, we must rectify it in the next bill.”

“ *Witness my hand,*

London, February 8, 1781.

“ WILLIAM HENDERSON”.

Sworn before me,

B. ROBERTSON.

“ THOMAS YOUNG BROWN, clerk to Mr. Atkinson of Mark Lane,
“ maketh oath and faith, that on the 20th of January last, when he this
“ deponent made out a bill of parcels (*in his Master’s absence*) to the Ho-
“ nourable

“ honourable the Commissioners for Victualling his Majesty’s Navy, for 740
 “ sacks of kiln-dried flour at 44s. he had no account whatsoever of the
 “ cost or buyings of the said flour, but * letters then laying by him, which
 “ had been just received, mentioning 44s. and 45s. *per sack*, as the lowest
 “ prices for kiln-dried flour, he conceived those to be the proper prices
 “ and made the bill out at 44s. accordingly. This deponent farther saith,
 “ that on Mr. Henderson (Mr. Atkinson’s chief clerk) signing the said
 “ bill of parcels, he told this deponent that he must have made a mistake
 “ in the price, and that it must be made over again and altered : but being
 “ near or quite midnight, and the deponent much tired, Mr. Henderson
 “ excused him from making it over again, saying the mistake should be
 “ rectified in the next bill.

“ *Witness my hand,*

“ *Sworn before me, Feb. 13, 1781,*

“ *THOMAS YOUNG BROWN.*”

“ *B. ROBERTSON.*”

THE Commissioners of the Victualling-Office having received notice of this supposed over-charge from Mr. Christopher Potter, I was sent for to the Board, and upon enquiry, the transaction was explained as above related.

ON the 9th of February 1781, the Transactions betwixt the Victualling-Board and myself were put an end to, by a minute of the Board of that date, of which I had verbal notice at the time, but no copy of the minute itself till the 8th of March following.

* The following are extracts of those letters.

From P. Ballard to C. Atkinson, Esq. Dated N. P. I. Wight, Jan. 16. 1780.

“ If any more Flour should be wanting, could supply you with 150 or 160 sacks in about
 “ a month or six weeks, at 44s. *per sack* ; if we were not engaged for Mackenzie, could give
 “ you an immediate offer.”

From Francis, Richard, and John Diggins to C. Atkinson, Esq. Dated Chichester,
 January 19, 1781.

“ We can deliver you in a fortnight, 240 sacks of kiln-dried flour, at 45s. *per sack*, to be
 “ taken from the Ship at the King’s Quays at your expence, having your answer by return
 “ of post ; we could yesterday have sold any quantity at the above price.”

ON the 5th of March, having been informed that charges had been delivered into the Board against me, and which had occasioned the Commissioners to discontinue their orders, I wrote to them desiring a copy of those charges, when their minute of the 9th of February was enclosed to me in answer. The following is a copy of my letter.

“ MR. ATKINSON presents his respectful compliments to the Honourable Commissioners for victualling his Majesty’s Navy, and requests from them the favour of a copy of all such charges and accusations as have been made affecting in the least his character and conduct in his supplies to them.”

“ HE also requests a copy of any order or orders they may have made, discontinuing his further services to them; and of every minute and entry made by them respecting such discontinuance.”

“ MR. ATKINSON particularly desires that the samples in the tubs in the Board room may be carefully preserved, and the tubs kept locked.”

March 5, 1781.

Honourable Commissioners Victualling.

THE above letter being read, the Board ordered the following copy of their minute of the 9th of February 1781, to be sent to me.

“ Friday, February 9, 1781.

“ MANY reports having prevailed on this Board for reposing too great a confidence in Christopher Atkinson, Esq. as agent to the Board in the purchase of grain; and the Board having reason to think they could make improvements in their future purchases, Resolved, That Mr. Atkinson be informed, that this Board will change their mode of employing an agent for grain, that he is not to buy any thing more on account of this office, and that he be desired immediately to give in an account of all the purchases made on account of this office up to this day.”

THE

THE following correspondence afterwards passed betwixt the Board and myself.

“ London, March 9, 1781.

“ Honourable Gentlemen,

“ As I am extremely desirous of having the business which I have been
 “ honoured with on commission from your Board, ultimately settled in the
 “ most accurate manner, and to your perfect satisfaction as well as my own,
 “ I beg leave to remark (what indeed the major part of your Board will re-
 “ member) that from the time of my having a violent fever in August 1779,
 “ I was little less than quite confined with a succession of illness till the Lady-
 “ day following, which threw me out of the executive part of my business,
 “ and to which I have never since had opportunity to return, save to correspond
 “ with the out-port agents, and to keep an attentive eye on the state of all the
 “ stores, and during the whole time, my clerks have been abundantly loaded
 “ with the weight of it; that should any inaccuracies in the charges, or other
 “ parts of your concerns, have been the consequence, I must intreat your
 “ indulgence till we can get time to examine them minutely, and that you
 “ will not in the mean time suffer any unfavourable impressions to be made
 “ upon you towards me; for I intend both my principal clerk and my cashier,
 “ shall ascertain the amount of charges made, the amount of payments, and
 “ the same shall be certified to you by them, and that on their oaths, if so
 “ desired; when I am inclined to think it will be found, that any farthings or
 “ pence which may have been saved in some charges, will be more than coun-
 “ terbalanced by other payments which have not been charged at all. Per-
 “ mit me to call to your mind, the regular and punctual manner in which
 “ all your stores have been supplied by me; and the satisfaction you have
 “ repeatedly expressed at the improved quality of your bread, beer, peas, &c.
 “ and I hope the senior members of your Board will be so good to inform the
 “ junior members of those facts; and that the whole Board will keep those
 “ things in remembrance, and not suffer the same to be effaced by the present
 “ resentment of my opponents in business, or any other partizans, and espe-
 “ cially

“ cially as I have now done with the commission connection at your office,
“ and which will naturally diffuse itself among them.

“ I am, with great respect,

“ Honourable Gentlemen,

“ Your most obedient humble servant,

March 9, 1781.

“ C. ATKINSON.”

Honourable Commissioners Victualling.

“ S I R,

“ I AM commanded by the Commissioners for victualling his Majesty's Navy, to desire you will send them by the bearer, your buying book or books of all sorts of grain and flour, for the use of the office.

“ I am, S I R,

Victualling-Office,

“ Your most humble servant,

March 30, 1781.

“ JOHN WATTS.”

Christopher Atkinson, Esq.

“ MR. ATKINSON begs the favour of Mr. Watts to present his most respectful compliments to the Honourable the Commissioners at the Victualling Board, and inform them the book mentioned is not yet balanced, nor all the deliveries of goods made; that as soon as all the accounts can be fully made up and examined, they shall; mean time he requests, that the Honourable Board will be assured he will always be glad to do every thing that is consistent and pleasing to them.”

March 30, 1781.

Honourable Commissioners Victualling.

“ THE Commissioners of the Victualling present their compliments to Mr. Atkinson, and beg leave to repeat their desire of seeing the buying book, in which were inserted his purchases of flour, and all sorts of grain for the Board. They hope he will be so good as to send it by the bearer, as they
“ do

“ do not wish to see any new book lately made out, but the original buying
 “ book, in which the above-mentioned purchases were inserted at the time they
 “ were made.”

“ THE Board also desire Mr. Atkinson to send them all the original
 “ vouchers for all the different purchases which he has ever made for them.”

Victualling-Office, April 2, 1781.

Christopher Atkinson, Esq.

“ MR. ATKINSON presents his compliments to the Commissioners of the
 “ Victualling, and acknowledges the receipt of their note of the 2d instant,
 “ desiring him to send them his book of buyings, together with the several
 “ vouchers for the articles which he has bought by order of their Board. He
 “ begs leave to assure their Honours, that his not complying with the request
 “ of their former note (when some of the accounts were, and still are un-
 “ finished) did not arise from any doubts, but from a desire of laying before
 “ them a full and accurate account. However, as their Honours have ex-
 “ pressed a desire of seeing the book in its present state, and immediately,
 “ Mr. Atkinson is most ready (as he always has been, to furnish them with
 “ every thing that may give them satisfaction; wherefore, he informs them,
 “ that they, their accomptant or clerk, shall be at liberty to inspect the
 “ said book, and compare it with the vouchers at his Counting House, and
 “ also there to take copies of them, if to them they shall seem meet. Their
 “ Honours will readily conceive, the originals are the only and necessary
 “ evidence for Mr. Atkinson's justification, if any error should be suggested,
 “ by the industry or intention of those whom they may think proper to refer
 “ such copies of accounts to for inspection. Not fearing that if any thing
 “ should appear so erroneous, as they may deem a charge (in which case he
 “ must desire to have the same delivered to him in writing) he shall be able
 “ to satisfy any impartial person acquainted with the business, that he hath
 “ executed their commands to the service of the public and his own honour.”

Park Street, Wednesday 12 o'Clock,

April 4, 1781.

Honourable Commissioners Victualling.

“ THE

“ THE Commissioners of the Victualling present their compliments to
“ Mr. Atkinson, and repeat their demand of his Buying Book, and vouchers
“ of his purchases for them, and desire to know whether he will comply
“ with it.”

Victualling Office, April 4, 1781,

Christopher Atkinson, Esq.

(Copy.)

JOHN WATTS.

COPY of a Letter from Mr. John Watts, Secretary to the Commissioners
of the Victualling-Office to Mr. Christopher Atkinson.

“ S I R,

“ I AM commanded by the Commissioners for victualling his Majesty’s
“ Navy, to repeat their request, that you would send them your book of
“ buyings, together with the several original vouchers for the articles which
“ you have bought by their order; which you must be sensible ought to
“ be lodged in this Office, and which they always understood you were
“ ready to produce on their being called for.

“ I am, Sir,

“ Your most humble Servant,

“ JOHN WATTS.”

Victualling Office, April 6, 1781,

Christopher Atkinson, Esq.

(Copy.)

JOHN WATTS.

COPY of a Letter from Mr. Watts, Secretary to the Victualling Office,
to Mr. Atkinson.

“ S I R,

“ As you have not thought proper to take the least notice of the last re-
“ quisition of the Commissioners of the Victualling, signified by letter of the

“ 4th

“ 4th instant, that you would send to this Office the several original vouchers for
 “ the articles which you bought by their order ; I am now commanded to desire
 “ an immediate and explicit answer from you, whether you will or will not com-
 “ ply with their request.

Victualling Office, April 1781.
Christopher Atkinson, Esq.

“ I am, Sir,

“ Your most humble servant,

“ JOHN WATTS.”

(Copy.)

JOHN WATTS.

“ London, August 3, 1781.

“ GENTLEMEN,

“ I TAKE the liberty to remind you, that, so long ago as the 4th of March last,
 “ I requested the favour of you to furnish me with the specific charges and accusa-
 “ tions, if any such you had, against me, touching my conduct, during the time
 “ that I was honoured with your commands to purchase and supply grain and flour
 “ for the service; and indeed I hoped that I should have received the same, certified
 “ by the accuser or accusers respectively, if any such there were; your silence to
 “ my request I bore though with an anxious impatience, during the sitting of par-
 “ liament, apprehending from many intimations, that an inquiry into this business
 “ would have taken place in the House of Commons. But the Sessions being over,
 “ and no person having thought proper to move it there, I am compelled to trou-
 “ ble you again; for, although I do not complain of your discontinuing my ser-
 “ vices, yet the most mischievous consequences to my good name have followed
 “ the measure, and the manner of doing it. Finding, from this cause alone, that
 “ the most unwarrantable liberties have been taken with my reputation, when at
 “ the same time I am confident that the service was most essentially benefited by
 “ the business I transacted for this Honourable Board; I therefore must entreat that
 “ some eligible method of impartial investigation may forthwith be made; and I
 “ beg leave to suggest, *that the Board and myself do each nominate some respectable and*
 “ *disinterested person or persons versed in business, to examine fully and fairly all my accounts,*
 “ *vouchers, and correspondences, clerks, and other persons concerned in this business, that I*
 “ *may be justified or censured, as I shall upon such enquiry appear to have acted.* I cannot
 “ doubt, Gentlemen, but, from the knowledge which you must have of the slander
 “ that hath been most industriously propagated against me, by malicious and in-
 “ terested persons, as well as from your love of justice and equity, that you will
 “ not only acquiesce with this my proposal, but that you will also furnish me im-

"mediately with the charges, if any you have, respecting the matters in question,
"that I may be prepared with my answers thereto, for the due consideration and
"judgment of the referees, to be chosen as herein requested.

"I have the honour to be,

"Gentlemen,

"Your most obedient and most humble servant,

"C. ATKINSON."

"Vittualling-Office, 8th August, 1781.

"SIR,

"WE are amazed at your letter of the 3d instant: we did not dismiss you, nor
"accuse you of any misconduct, till an instance was clearly traced out, and proved,
"of your not having done justice to the Crown. We had many other reasons for
"declining to employ you.

"We are Sir,

"Your most humble servants,

Christopher Atkinson, Esq.

"J. H. A. C. W. L. M. B.

(Copy)

J O H N W A T T S.

"GENTLEMEN,

"I HAD the honour to write to you the 3d of August last, requesting that you
"would do me the justice to refer to any impartial persons, any objections you
"might have to make to my accounts and conduct as your Cornfactor. As you
"have not yet complied with this candid proposal, I have to repeat my request;
"it being of the utmost moment to me to clear myself from imputations or even
"suspicions of injustice. If you have any charges against me, I think the least you
"can do is to let me know what they are, that I may vindicate myself, not
"being conscious of the least improper conduct, though I am suffering the most
"scandalous abuse from a Mr. Bennet and his adherents, who advance as facts,
"what you know to be utterly devoid of truth. He says, in his Address to the
"Members of Parliament, so long ago as January last, that I bought malt for you
"at 27s. to 30s. and charged for it 36s. 6d. and 37s. 3d. per quarter; whereas you
"find that no such prices are in your books, during the whole time that I was
"honoured with your commands to purchase by commission this article for the ser-
"vice of the navy: on the contrary, my prices are 24s. to 29s. 6d. the average
"a fraction less than 27s. 10½d. from the commencement of your orders to June
"1780; and 27s. 6d. to 32s. the average 31s. 0½d. from the last mentioned period,

"(when

“(when a new duty of 4s. 2d. per quarter took place) to February 1781; which
 “two accounts include all the malt I ever bought for you; and the same is offici-
 “ally certified by your accomptant accordingly.”

“WITH respect to the accident of an overcharge on a parcel of flour, it was the
 “mere mistake of a junior clerk; and so obvious are the circumstances which led
 “him into the error, that no unprejudiced person can possibly look at them with-
 “out being convinced of the fact, and of the innocence of it; and full satisfaction
 “having been made, and the error rectified by an exact adequate undercharge in
 “the next bill of parcels; it cannot be deemed consistent with justice or honour,
 “that I should be persecuted on that account. It hath been suggested to me, that
 “you have been induced to believe, the person whom I entrusted to supply the
 “chief of your flour had made undue advantages of it. If I was unfortunate in
 “the execution of this inconsiderable part of your orders, I am very sorry for it.
 “At the same time I must beg leave to inform your Honourable Board, that the
 “party solemnly protests against any imposition; averring, he never charged more
 “for his flour than the common market prices for goods of such quality: and in
 “justification of his conduct, I must here add, that on the nicest examination of
 “the accounts, his prices for fine kiln-dried flour, all made from good *English* wheat,
 “have upon the whole quantity exceeded the common price of raw flour no more
 “than 3¹/₄d. per sack; whereas the common difference is 1s. to 2s. and sometimes
 “even 3s. per sack: that if the fluctuation of markets has occasionally obliged
 “him to charge high prices, in times of scarce and short supplies, it is most evident
 “he has charged equally low in plentiful and dull markets; which makes the prices
 “on the whole so little above raw flour. Such kiln-dried flour as has been usually
 “made for the army, and such as is made from all, or a mixture of, foreign wheat,
 “feldom sell for more than raw flour, and sometimes under; of which sorts the
 “navy never had any of me: probably, on enquiry, you will find it has had much
 “of those sorts, both before and since I had the honour to serve you. I trust you
 “will derive much satisfaction from this true statement of the whole flour account
 “(which I am ready to furnish you with, if you please to require it) being per-
 “suaded it cannot fail to remove any prejudices, or unfavourable impressions, which
 “you may have received respecting this article. And as to all your other orders, I
 “do maintain, that I executed them with care and attention. I am thoroughly
 “convinced you never were supplied with such good grain, at more reasonable
 “prices, than by myself; which I think you will do me the justice to allow. I

“ am equally satisfied, the sailors health and comfort, and the community, were
 “ all essentially benefited by my services, and the mode in which, under your di-
 “ rections, I supplied the navy with grain, &c. and I am so confident of the recti-
 “ tude of my own conduct, that I must take the liberty to repeat, *I am most anxious*
 “ *to submit any part of it to the decision of any competent judges, whom we may mutually*
 “ *approve of.* I do trust, that this, or some other method which you may prefer,
 “ of doing me justice, will be immediately adopted; that my reputation which
 “ hath been so wickedly and wantonly attacked, may not longer suffer from vague
 “ surmises, and the undigested reports of the envious and malevolent.”

“ *I have the honour to be*

Honourable Commissioners Victualling.

London, Jan. 17, 1782.

“ Gentlemen,

“ Your most obedient, and most humble servant,

“ C. ATKINSON.”

“ S I R,

Victualling Office, January 18th 1782.

“ WE have received your letter of the 17th instant, in which you repeat the re-
 “ quest you made the 3d of August last, and are very urgent that we should do you
 “ justice with respect to many calumnious reports relating to your conduct, while
 “ you was our agent for the purchase of corn.”

“ WE are first to observe, that you mention yourself as having been our Corn-
 “ factor. We knew that you acted with regard to your trade in general as a Corn-
 “ factor, but we considered you as our Agent. If you had devoted yourself to our
 “ service, as we had flattered ourselves into a belief you would find it your interest
 “ to do, you might perhaps have continued in our service. But to investigate this
 “ distinction, at this time, may be as unprofitable as perplexing.”

“ PREJUDICES are indeed too apt to grow into disgust and create animosity. Your
 “ situation exposed you to suspicion, because you did business for yourself, as well
 “ as for the Crown; and the power you possessed of commanding the market, in
 “ consequence of an employment of such a magnitude, as it gave you too much
 “ influence, it created envy and discontent in several quarters, and from various
 “ motives. Thus it appeared to be in some measure, our duty to drop a connec-
 “ tion attended with such inconveniencies. The plan we had adopted, however
 “ pleasing with respect to the quality of the grain you supplied, the execution could
 “ not remain in the hands of one man, without exposing ourselves to the imputation
 “ of partiality.”

“ WITH

“ WITH regard to the wheat which you bought for the use of the navy, justice demands of us to say, that we never had obtained such an equal regular supply, of so good a quality; and though it was above the medium of the market price, it is equally true, that it was also considerably superior to the middle quality.”

“ IN respect to malt also, it was in general very good, superior to what we had usually been able to procure: your prices, ready money in London, were from 24s. to 29s. 6d. and the average price a fraction less than 27s. 10½d. per quarter, viz. before the last duty was charged; and afterwards 27s. 6d. to 32s. the average being a fraction less than 31s. 1d. per quarter; we therefore thought we had good reason to be satisfied.”

“ WITH respect to the flour which you provided, we had reason to be well satisfied with the quality; we believe it was all made of good English wheat, and kiln-dried; but we had indubitable evidence that a part of it was overcharged. Whether the fault was, as you say, in a junior or senior clerk, is not so easy for us to determine; but you repaid what was clearly ascertained: and we find your prices, with the additional charge of kiln-drying, exceeded the Lord Mayor’s prices current of flour, only 3½d. per quarter. To enter into a deeper investigation of this untoward part of the transaction, will be as fruitless as painful to us.

“ As to the leaving any contest to the arbitration of discerning and impartial persons, as you request in such strong terms, as a justice due to you, we do not understand how it could be done. If we could state any demand, our duty would require of us to appeal to legal decisions; and in regard to our curbing the pens of news-paper writers, and those who make use of literary weapons of defence, it does not belong to us, nor can we answer to spend our time in tracing out their views.”

“ WE hope you will be contented with this answer to your letter, for we cannot flatter you with any hope that we shall pursue this object any further.”

“ We are Sir,

“ Your most obedient servants,

JONAS HANWAY,
AL. CHORLEY,
J. KIRKE,
J. SLADE.

HAVING

HAVING thus frequently applied without success to the Commissioners, to be furnished with a copy of any charges against me, and to institute an enquiry into my whole conduct by any competent Judges, and this letter informing me that any further application for the purpose, would be fruitless, it became necessary to apply to another tribunal, and I accordingly wrote the following letter to the Lords of the Treasury.

“ MY LORDS,

“ IT gives me much concern to be under the necessity of troubling your Lordships with this application ; but although it particularly relates to my private character, yet as an enquiry of a public nature is immediately involved in it, I trust your Lordships will consider this as a sufficient apology.”

“ IN the Autumn of 1775, I was accidentally applied to by the Brewer of his Majesty’s Victualling Board, for the purchase of malt, at my stand on the Corn Exchange.”

“ THE Commissioners finding that they were better served in this way, than by their usual mode of contract, continued thus to resort to me for some years.”

“ AT length upon discovery of a gross imposition in the performance of a contract by one William Bennett, they applied to me in form, to provide and purchase for them in future, such corn as they should want, at the common commission of a Cornfactor ; viz. 6d. per quarter.”

“ FOR several years I served them, with an industry and integrity which gained me the continual approbation and thanks, not only of the Commissioners themselves, but of the Admiralty, and of the most respectable Commanders in the Navy.”

“ THE William Bennet above mentioned, whom I detected in the fraud there alluded to, has for some time past, in a public news-paper attacked me in my character as Cornfactor to the Victualling Board. He has been lavish in charges, of a fraudulent nature, which he has also as liberally bestowed on the Victualling Board ; but at the same time, he has so cautiously worded his accusations of me, that the most eminent Counsel whom I have consulted upon the occasion, have not been able to fix upon more than one apparently actionable point in the whole of his letters.”

“ THIS man’s imputations, your Lordships will find upon an investigation to be so manifestly false, and artfully stated to deceive, that I doubt not, instead of your censure, I shall receive the fullest approbation of my conduct and services.”

“ THIS

" THIS tribute has been repeatedly paid me by the Commissioners of the Victualling Board, notwithstanding the reiterated attacks of the above mentioned writer; but at length, whether from intimidation, partiality to another, or what real cause, I have not yet been able to determine, the Commissioners have signified to me their discontinuance of my services."

" A PRETEXT has been raised, but of the most frivolous nature—a mere mistake of a junior clerk in my absence—which upon an examination will be found not only innocent in its cause, but harmless in its consequences."

" THIS and any other charge I have wished to meet, and have repeatedly solicited the Victualling Board accordingly, but without effect. They have indeed been forced to own, that they never were so regularly supplied, nor with such fine grain as by myself; and also that they have no cause to complain of the prices, nor have any demands upon me; but they have denied me that investigation, which I conceive I have a right to ask, whereby the public may know, that my conduct is far from deserving the calumny which has been so basely thrown on me."

" I THEREFORE now apply to your Lordships, as the grand inquest of the treasure of this country, for an investigation into my conduct and accounts, whilst I had the honour to serve the public as Cornfactor to the Victualling Board; and whenever your Lordships shall be pleased to honour me with an opportunity of wiping off the stigma, which has been so unjustly propagated against me, I doubt not to manifest to your Lordships and the Public, that I acted, during the whole time of my services, not only faithfully, but also most advantageously for the Navy and the Community."

" AND I trust I may then be at liberty, and shall be able to lay before your Lordships, many flagrant practices, highly injurious to the health and comfort of the British sailors, and detrimental to the public."

" I have the honour to be,

" With the highest respect,

" My Lords,

" Your Lordships most devoted,

" And most obedient servant,

" C. ATKINSON."

Park Street,
January 31, 1782.
To the Right Honourable the Lords
Commissioners of his Majesty's Treasury.

S I R

S I R,

"THE Lords Commissioners of his Majesty's Treasury, having taken into consideration your letter of the 31st of January, I am commanded to acquaint you, that their Lordships are ready to receive, and to consider with all proper attention and dispatch, any information you shall think fit to lay before them, touching the matters stated in your letter, together with the proofs you may have to authenticate and verify the same."

"I am, &c.

February 13, 1782.

"JOHN ROBINSON."

IN consequence of the above application a motion was made in the House of Commons for a Committee, "To examine into the conduct of the Commissioners for Victualling his Majesty's Navy, as far as relates to the supplying the Navy with corn, biscuit, malt, butter, cheese, wine, beer and other liquors, and with casks," which was accordingly appointed.

THE Committee soon after met, and the following is an extract from their Report.*

"YOUR Committee being of opinion, that the first object ought to be an enquiry into the many flagrant practices represented by Mr. Atkinson, as injurious to the health of the British sailors, and detrimental to the Public, they accordingly called upon Christopher Atkinson, Esq; to bring forward the charges so asserted by him. But this Mr. Atkinson refusing to do, until the Committee had gone through the conduct of the Victualling Board respecting himself; and engaging as soon as this was enquired into, to produce persons who should lay before them all these several matters of charge against the Commissioners; and Mr. Atkinson having produced the following papers,

"Board's minute, 22d July, 1778;

"Board's letter to Christopher Atkinson, Esq; 22d July 1778;

* VIDE printed Report of the Committee.

Board's

“ Board’s letter to Mr. Atkinson, 18th January 1782.
 “ Your Committee were induced to proceed upon an enquiry into these
 “ transactions.”

THE Committee accordingly met, generally four or five times a week from the 7th of March 1782, till the 25th of June following, when parliament being prorogued, the Committee was of course dissolved, in the expectation of meeting the next sessions to inquire into the charges I had delivered in against the Commissioners, and which remained un-opened in the hands of the Clerk to the Committee.

IN the course of this investigation, all the various minutes, letters, papers and accounts, which would explain the nature of my dealings with the Board were produced. The Commissioners, Slade, Hanway, Chorley and Bates were examined, some of the charges since made at the trial of the indictment were investigated, much evidence was produced by the Commissioners and myself; and the result was by the Chairman reported to the House.*

THE following evidence was given before the Committee, by the Commissioners who were examined.

“ JONAS HANWAY, Esq; one of the Commissioners, being desired to inform
 “ the Committee how he understood Mr. Atkinson was to guide himself in
 “ the charging the Victualling Office with the supplied part? he replied, he
 “ never had that under contemplation, till near the time when the affair of
 “ the flour came out, in January 1781; neither does he remember that any
 “ thing was said, concerning the consignors of the corn being responsible to
 “ the Board: what he meant by that was, that they should be brought to ac-
 “ count, without which he could not possibly know the truth of what passed
 “ between Mr. Atkinson and the consignors:—That if it had become a
 “ question, his own decision would have been, if their diffidence arose so high,
 “ there was but one short way of getting rid of it, which was, to have no-
 “ thing further to do with Mr. Atkinson—That the Commissioners first
 “ object was, to get the prime of the market; and, conceiving that Mr.

* VIDE printed Report.

“ Atkinson’s grain was the best, they did not chuse to pass by his stand ;
 “ neither did they chuse to go on as they had done, without better vouchers
 “ of the real value of that grain ; and therefore it was suggested that proper
 “ persons should value it, from time to time, but no such persons were ap-
 “ pointed, that he knew of ; the flour business coming out, determined the
 “ affair by a declared separation. Being asked, whether he meant that the
 “ Commissioners had nothing to do with Mr. Atkinson’s consignors ? he
 “ answered, that for himself, he did not mean to perplex himself with such
 “ an enquiry ; that he understood the charge of the supplied part was to be
 “ at the market price ; but he understood he was not to get more by that
 “ than he might by any other grain he should purchase for the Board in any
 “ other way. And being asked, whether he meant that Mr. Atkinson was
 “ not to gain the natural profits of his consignments, independent of his
 “ buying commission for the Victualling Office ? he replied, he certainly
 “ concluded that Mr. Atkinson would have a double commission, one from
 “ his principal in the country, and one from the Board. Being further asked,
 “ whether Mr. Atkinson ever shewed his books of accounts to the Board ? he
 “ replied, he had seen books brought to the Board, but not at all that they
 “ were investigated with any precision, as it would require a great deal of
 “ time and collateral vouchers to authenticate them—That he did not remem-
 “ ber the Commissioners ever complained of the mode of Mr. Atkinson’s
 “ keeping his accounts, or the manner of charging the supplied part, prior
 “ to the mistake of the flour transaction in January 1781—That in general
 “ the Board were not well satisfied, from a consciousness that their confidence
 “ out-run their discretion ; and, having always had the purest intention with
 “ regard to the public, they were determined to alter their mode with respect
 “ to vouchers of purchases ; and this was some months prior to January 1781.
 “ Being asked, whether respect was to be made to the market price of the
 “ day, for the corn supplied from Mr. Atkinson’s own consignments ? he
 “ said, he never supposed Mr. Atkinson would sell the corn supplied from
 “ his own stores to the Board cheaper than to others ; he meant by that, the
 “ market price of the day. Being asked, whether the flour transaction, in
 “ January 1781, was the specific cause of the separation between the Board
 “ and Mr. Atkinson, or were there any other causes ? he replied, that if that
 “ event

“ event had not happened, and Mr. Atkinson had complied with the con-
 “ ditions meant to be prescribed by the Board, they might have gone on a
 “ little longer ; but the clamour against Mr. Atkinson was so great, and the
 “ object of such vast magnitude, he did not think the connection would
 “ have lasted very long. The instances in which Mr. Atkinson had not
 “ complied with the conditions intended to be prescribed by the Board, were,
 “ that the Board had not from time to time such vouchers delivered to them,
 “ as were found upon experience to be necessary to justify themselves ; some
 “ of which conditions Mr. Atkinson represented as totally impracticable
 “ from the nature of the corn market, but professed he would use his best
 “ endeavours to accommodate every part of the transaction to the satisfaction
 “ of the Board ; that several clauses were proposed by Mr. Atkinson, in
 “ addition to the terms which had previously existed, but he did not
 “ recollect that any thing was finally settled, particularly as there were no
 “ persons appointed for setting the price of the grain which was consigned
 “ to him—That he could not charge his memory whether the Board had
 “ consented to any such persons being appointed ; but if they had, he was of
 “ opinion they ought to be persons entirely to their satisfaction.”

“ MR. HANWAY being examined again at a future day, was asked, whe-
 “ ther he meant to say, that for all Mr. Atkinson's supplied part, before
 “ January 1781, he was under no agreement with the Board respecting his
 “ charges for the same ? he said, that with respect to the distinction of sup-
 “ plies and purchases, he really knew no difference, it being, as he under-
 “ stood, that the whole was to be delivered at a fair market price, at which it
 “ was purchased ; and that with respect to agreements, he must refer to the
 “ minutes of the Board, it being always understood that Mr. Atkinson was a
 “ confidential servant of the Board ; how far he might depart from that rule
 “ of conduct, is best known to himself. And being asked, whether Mr.
 “ Atkinson, at any time during the whole course of his services, ever refused
 “ to produce any vouchers required by the Board ? he said, he did not recol-
 “ lect any specific vouchers were required ; but latterly they found, that
 “ there were many that ought to have been required, under that state of

“ diffidence created by the numerous clamours against Mr. Atkinson, to which
 “ the Board’s letter of the 18th of January, 1782 alludes. And being asked,
 “ why he said, he thought that the Commissioners confidence out-run their
 “ discretion respecting Mr. Atkinson’s conduct? he said, his reason was, that
 “ the Board meant, if they had gone on, they would have had vouchers for
 “ their purchases; which, through their inadvertency, they had not before
 “ required. Being further asked, whether there were any other instances of
 “ overcharges or misconduct in Mr. Atkinson, except the flour affair dis-
 “ covered by the Board, and specify them? he replied, he could only answer
 “ for himself; his only idea of the whole transaction was comprised in the
 “ letter written by the Board to Mr. Atkinson in January 1782, and he had
 “ no reason to alter his mind respecting that letter. And being asked, whe-
 “ ther there were any clamours against Mr. Atkinson, before he bought the
 “ two thousand bags of biscuit in the year 1780? he replied, he did not re-
 “ member when the clamours commenced. And being asked, whether the
 “ Board did not send certain written articles for the government of Mr.
 “ Atkinson in respect to the charges for the supplied part of the grain? he
 “ said, he did not recollect.”

“ UPON a paper being put into his hand, he said, he did not recollect, even
 “ then, that there had been any final conclusion of an agreement with Mr.
 “ Atkinson for a future proceeding; and said, he believed it was a Board
 “ paper, being signed by Mr. Watts, the Secretary.”

“ THE thirteenth article of the said paper, which is dated the 1st of
 “ January 1781, being read, is as followeth: “ After ordering that all former
 “ orders to Christopher Atkinson, Esq; be revoked.”

XIII. “ THAT he do apply no consignments, made to him, in the
 “ execution of this commission, but what shall have been fairly and pub-
 “ licly exposed to sale on his stand on the Corn Change; and the prices
 “ which he shall charge for them, shall be the same as he hath been fairly
 “ and publicly bid by some respectable and creditable chapman, to be paid
 “ in

“ in ready money ; and which shall be certified in writing on the sale note
 “ by such bidder ; or the fair value thereof shall be certified on the sale
 “ note, under the hand of one or more persons, who shall be well known
 “ factors, mealmen, brewer, or other considerable buyer ; and whose know-
 “ ledge of the quantity and value of the species of grain, or malt, so
 “ certified for, as well as whose credit and respectability, shall both be
 “ thoroughly known and established on the Corn Exchange, and satisfactory
 “ to this Board.”

“ THE witnesses being further asked, how the Commissioners concluded
 “ their letters to their Agents ? he answered, “ Your affectionate Friends ;”
 “ but does not know they did so to Mr. Atkinson, but rather thought they
 “ subscribed themselves to him “ Your humble Servants.” And being
 “ asked, whether, as he considered Mr. Atkinson the confidential servant to
 “ the Board, he intended that he should derive any other profit from his
 “ purchases than what he received as Commission money ? he said, he did
 “ not mean that he should have more ; but did not think the Board was
 “ sufficiently guarded against his having other emoluments, that might arise
 “ from his acting in the capacity of factor.”

“ SUNDRY valuation notes, in conformity to the 13th article of the
 Board’s minute above stated, were produced to the Committee.”

“ JOHN SLADE, Esq; a Commissioner of the Victualling Office, being
 “ asked, whether, during the time Mr. Atkinson served the Board with grain
 “ by Commission, he understood that the Commissioners had any thing to do
 “ with his consignors, or the prices he rendered to them, respecting his
 “ supplied part ? he replied, no, he did not : the Board knew nothing of his
 “ consignors, nor the prices returned to them ; their only concern was to
 “ take care that he charged no more than the fair market price of the day,
 “ and considered that the best criterion to go by ; he knew of no other—That
 “ he considered the regularity and quality of Mr. Atkinson’s supplies to be
 “ such

“ such as were of public benefit to the Navy Service. Being further asked,
 “ whether he meant to allow Mr. Atkinson to charge a higher price to the
 “ Board, for the consigned grain, than the actual price which he returned his
 “ correspondents in the country, for that grain? he replied, that was never
 “ taken into consideration in the first instance, meaning before the minute of
 “ the Board in January 1781; but Mr. Atkinson was directed by the Board
 “ to buy their grain, for which he was to have a commission of 6d. *per* quarter
 “ for the grain, and 1s. *per* sack for the flour, without any further instruc-
 “ tions respecting the buying—That it never was intended that Mr. Atkinson
 “ should have any more than 6d. *per* quarter on the grain, and 1s. *per* sack on
 “ the flour; he meant, the fair market price that he gave. Being asked,
 “ whether Mr. Atkinson produced his accounts, from time to time, before
 “ him and the Commissioners, for their inspection? he replied, he had seen
 “ his accounts oftener than any other member of the Board, and had examined
 “ them frequently, and compared the bills of parcels with the books; but
 “ those were bills of parcels of the corn that he bought, and not of the corn
 “ he supplied—That he never found any errors or fault with the mode of
 “ Mr. Atkinson’s keeping his accounts: he has not examined any accounts
 “ relative to the supplied part since January 1781, but had several times,
 “ previous to that period. That he believed the price charged upon the
 “ supplied corn was never higher than that charged on the purchased, but
 “ rather lower: as to the comparative quality of each, he could not say.
 “ Being asked, whether his conversation with Mr. Atkinson, in regard to
 “ regulating the future prices of the supplied corn, arose from any knowledge
 “ or doubts of fairness in Mr. Atkinson’s transactions, or from his desire to
 “ have it regulated with more certainty? he replied, it did not arise from
 “ any suspicions he had of Mr. Atkinson’s having charged improper
 “ prices, but with a view to justify the Board, thinking the agreement stood
 “ too loose.

“ ALEXANDER CHORLEY, Esq; another Commissioner, was asked, whether
 “ he understood, when Mr. Atkinson was first employed by the Board, that
 “ he was to derive any other advantages from his purchases for the Victual-
 “ ling

“ ling Office, than his Commission money ? he replied, he never considered, “ in his own mind, that he was to be allowed any more for his grain or corn, “ than he actually paid for it. Being asked, whether he considered Mr. “ Atkinson as an agent or servant to the Board ? he said, he did not. Being “ further asked, whether he considered Mr. Atkinson a public cornfactor, “ who had the Board’s orders sent to him to buy corn, as he might have from “ any other employer ? he said, the Board have never any idea of a factor in “ the Navy ; it was a term they did not know. And being asked, when “ the Board made this agreement, which he supposed to be made with Mr. “ Atkinson ? he said, he could not remember the time, and referred to the “ minutes of the Board—That he did not recollect that the Board, before “ that time gave any particular instructions to buy corn at Mr. Atkinson’s “ stand ; but their orders were, to go and buy corn at the corn market, “ occasionally ; and believed they bought several times at Mr. Atkinson’s “ stand. Being asked, what was the immediate cause of Mr. Atkinson’s “ discontinuance ? he replied, he begged leave to refer to the Board’s letter “ of the 18th of January 1782. The Board being asked, whether they had “ any reason to doubt Mr. Atkinson’s conduct in executing the order given “ him, either with regard to the price charged, or in any other respect ? Mr. “ Bates replied, to the best of his recollection, towards the conclusion of the “ year 1780, they heard of clamours in the market about Mr. Atkinson “ supplying of his own consignments, and fixing his own price : they then “ digested a new minute, for his future regulation in fixing the price of his “ consigned corn, which minute is before the Committee.*

IN October 1782, an indictment for perjury was preferred against me at Hicks’s Hall, and found by the Grand Jury, but on account of some legal informality therein, the Attorney General, on the February following, at the time the trial was ready to come on, entered a noli prosequi.

A SECOND indictment was in a very short time after preferred and found, and being by me removed to the Court of King’s Bench, on the 19th of July it came on there to be tried.

* THIS evidence of the Commissioners is extracted from the printed Report of the Committee.

THIS indictment contained nine counts, three of them general, and six special. The general counts stated gross quantities of malt and grain, purchased and supplied in general; the special counts enumerated particular instances, naming the persons of whom purchased, and specifying the overcharge.

MR. LEE, who was then Solicitor General, opened the prosecution to the following effect.

THE nature of the charge is, that he bought specific quantities of goods at a specific price, much lower than that which he charged to Government; notwithstanding which he has sworn, that in no one instance of his transactions with the Victualling Board, did he charge more than 6d. commission, which was according to his contract. I am told his defence will be this: That though he charged for some certain quantities of malt more than they cost, he mixed them with other quantities of malt, for which he charged less than they cost, so as to make an average upon the whole. It is unnecessary to discuss whether that would be any defence, till it is actually made. It seems to me at present, that it would not. But if I thought there was no fraud committed, and no perjury intended, I should not think it became a person in my situation, prosecuting for the sake of public justice, to convict a man of perjury upon a literal falsehood, when upon the whole, he might mean fairly and rightly.

THE witnesses were then produced in support of the respective counts. As the evidence relating to each on the part of the prosecution, and in support of the defence, will be given verbatim hereafter, with such observations as apply, it is only necessary, in order to preserve the thread of the narrative, to insert in this place of what nature it, in general, was. In each of the instances specified in the indictment, the overcharge stated was proved.

To two of the counts the balance bill was proved in defence; that is, it was admitted by me, that what I had charged in my invoices, in these instances,

instances, exceeded the real charge, but that the balance bill had eventually made the sum received by me of the Victualling Office, exactly correspond with the sum I had paid to those of whom I had purchased the articles in question.

ONE count contained an overcharge upon freight, which was proved to be the mistake of a clerk in making out the invoice.

TWO of the counts alledged an overcharge upon malt: the defence was, that the malt specified was not purchased or supplied by me as factor, but applied in execution of a bargain and sale, made previous to the date of the first minute by which I was employed to purchase malt on commission, and that part of it was actually bought before the existence of any such minute.

IN another count which stated an overcharge upon a quantity of peas, it was proved that the peas in question were not bought for the board, but consigned to me to be sold in the market, and appropriated to the execution of the Board's orders at the market price of the day of appropriation.

THE necessity of an average value; the distinction betwixt nominal and fictitious prices; the difference betwixt purchases and supplies; the rule of charge in each instance; the nature of the balance bill; the Victualling Buying Journal, which was the real place of charge; were severally stated by my counsel in the defence, and applied to the various counts as the subject required. It was shewn that the manner in which the business was carried on, was unavoidable from the nature of the transactions, perfectly fair in itself, and that the Commissioners of the Victualling Office were well acquainted with it. The charge which the libel contained being fraud, my affidavit which related to that charge, must be interpreted as a denial of fraud. That it clearly appeared from the evidence no fraud had been committed, and that therefore according to the principle stated by the Solicitor General in the opening, I ought not to be convicted upon a literal falsehood,

when what I had sworn was virtually true, and when it did not appear, I meant to commit perjury, but upon the whole had acted fairly and rightly.

My chief clerk, Mr. Henderson, who had been privy to the whole conduct of the business, and who was examined to his knowledge of the several facts, explained all the different points, and applied them to the respective counts, and proved that the Commissioners were well acquainted with the nature of carrying on the business, for that he had frequently heard me explain it to them.

UPON the cross-examination, Mr. Henderson was desired to produce certain books, which it was alledged by the counsel for the prosecution, were material to prove the charges in the indictment, as they contained entries of the grain with which I had supplied the Victualling-Office, and the prices I had rendered to those who had consigned it to me. It was sworn by Mr. Henderson, that those books were burnt, as subordinate books, from which the entries having been made into the journal and ledger, they were no longer necessary, and were destroyed as lumber upon my moving into a smaller house. Mr. Henderson positively swore that these books did not contain entries of any transactions betwixt me and the Victualling-Office, and that they were burnt by his own directions, without any orders from me, and without my privity or consent.

WHAT follows was the substance of Mr. Lee's reply.

THE words purchased and supplied made use of in the affidavit, have not a distinct and separate meaning. They were not intended to be used in distinction to each other. It is a curious plan formed to meet the charge; an idle distinction which did not exist at the time of making the affidavit in the mind of the defendant. The meaning of what the defendant has sworn, is this. I never did, in any transaction whatever I have had with the Commissioners, charge more than the usual commission. But if any such distinction existed, the instances proved were purchases in that sense of the word,

word, for which the counsel for the defendant contend. The proof of it is under Mr. Atkinson's own hand. The Victualling bills he has received, all relate to the orders of the Board under which he purchased; and these bills are expressed to be in payment of the several articles, by him *purchased*, and delivered into his Majesty's stores. The evidence under the defendant's own hand, is the destruction of the distinction for which he contends. In every instance the rule of charge ought to have been the price actually paid. The defendant has purposely burnt those books, which if they had been produced, would have shewn his guilt in innumerable other instances.

LORD Mansfield summed up as follows :

THERE are two questions to try.

- I. WHAT is the meaning of that which the defendant has sworn?
- II. Is that which he has sworn, under such meaning true or false? The meaning must be collected from the subject to which the affidavit relates.

THERE are but two ways in which the Victualling-Office can conduct the public business.

ONE is by bargain and sale, in which case they exercise their own judgment as to commodity and price.

THE other is to employ a factor; and the nature of a business by a factor, is clearly this.

THE factor has a commission for his trouble, and in every thing else he is the agent of the buyer. He is to charge him with nothing more than he pays; the buyer is to pay all expences, and the factor can have nothing but his commission, which is the full pay for his trouble. The party who employs, as to all the rest is the principal; runs all risk, and is entitled to all profit.

IN one of these two ways the Commissioners have dealt with the defendant.

THE word *purchased*, in the sense for which the defendant contends, it is admitted on each side, relates strictly to the employment of a factor.

THE word *supplied*, in the sense contended for, constitutes a *sale*. If a man supplies his own corn, and fixes his price, that is a sale upon which he is not entitled to commission. But here commission is charged.

HE ought not to charge for his consignments more than he paid.

THE word *purchased* in the Victualling bills, describes all those articles to have been bought by the defendant for the Commissioners, as their factor.

IF the corn was bought by the defendant, by the order of the Commissioners to purchase it for them, upon which he was to have his commission, he has taken more than his commission, and is consequently guilty; if he has not taken more than 6d. commission, and has proved fairly what he meant, he must be acquitted.*

THE Jury found a general verdict—Guilty.

THE reply of the counsel for the prosecution, and the summing up of the Judge having proceeded upon these grounds, to all which the evidence of Mr. Henderson, if believed, was an answer, conscious that the manner in which I kept my accounts was well known to the Commissioners of the Victualling-Office, and that my mode of dealing was according to the established course and practice of the corn trade, I applied, by my solicitor, to those of the Commissioners who had sat at the Board during the greatest part of the time I had been employed, and who had chiefly attended to the business, to make affidavits of their knowledge of the difference betwixt grain

* THE opening, defence, and reply of counsel, and the summing up of the Judge, are extracted from Mr. Gurney's Short Hand Account of the Trial, which Lord Mansfield declared to be extremely accurate, and desired the counsel on each side to refer to.

purchased and supplied ; of the prices of the invoices being nominal, not real ; of the balance bill, and of my being fairly intitled to commission, both upon what I purchased and upon what I supplied.—In like manner application was made to the most considerable cornfactors, to certify upon oath the practice of the trade, and to eminent merchants to inspect my books, and to report whether the mode in which I kept my accounts, was not according to mercantile rules, and well adapted to the particular business. These enquiries were made, in order to move for a new trial upon the result.

THE affidavit of Mr. Troward, my solicitor, who made the necessary applications upon the occasion, relates, in detail, all that passed.

It is only necessary here to state, that a memorandum stating that the Commissioners knew the prices to be nominal, and adjusted by a balance bill, and that the market price of the day was to be the rule of charge upon the part I supplied, was read by Mr. Troward to Mr. Slade, and afterwards in his presence to Mr. Kirke, when they both declared it to be true.

UPON being required to make oath accordingly, Mr. Kirke, at first, declared his extreme unwillingness to make any affidavit, adding, he would not make an affidavit for his father, and afterwards positively refused to swear, expressing doubts as to the truth of the paper, which he had before admitted to be true. Mr. Slade was willing to do it, if any other Commissioner would join him, but felt considerable reluctance to stand forward singly upon such an occasion ; and Mr. Hanway, having been applied to, to join Mr. Slade in such an affidavit, declared to Mr. Troward, that he did not understand the particulars of the accounts ; that Mr. Slade was the principal Commissioner respecting that business ; that he thought it was very improper that the market price should govern the price upon my own consignments, and absolutely refused to join in any affidavit whatever.

MR. Slade, in like manner, finding no other Commissioner would join him, at last refused to swear to the contents of the memorandum before stated.

THE

THE applications made to the principal cornfactors, and to respectable merchants, were attended with success; and affidavits respecting the course and usage of the corn trade, which corroborate in every respect the evidence given by Mr. Henderson upon the trial, and as to the manner in which the accounts are kept, stating it to be fair, regular and proper, were accordingly made.

My counsel were instructed to offer these affidavits to the Court, and to move for a new trial. Two days before the motion was to be made, (which by the rules of the Court must be within the four first days of the term after the conviction) they were told from the Bench, that if they meant to move for a new trial, it was necessary I should be present in person, when the motion was made. Unable for the reasons before stated, to procure those affidavits which were judged the most material; my counsel, from the want of them, apprehensive of the fate of the motion; at the pressing instance of my friends, alarmed and terrified at my situation; overpowered by the sense of infamy, and with the feelings of despair—I withdrew from this country; and the time within which the motion for a new trial was to be made, having elapsed, the opportunity was irrecoverably lost.

While I continued abroad, an error in point of form having been discovered in the record, that in the opinion of counsel was fatal to the conviction, I received notice of it from my solicitors, and at the same time was informed, that if the Court should sustain the objection, the proceedings would be void from the beginning, and a new indictment might be preferred. It remained with myself to determine, whether I would surrender, and stand the risk of the event. Though I had withdrawn for the reasons I have before stated, and lost the opportunity to move for a new trial, it was merely because my hopes of obtaining it were destroyed by the means being with-held from me, by those who were in possession of them. In case of another trial, the law would have empowered me to compel the attendance of every witness, which as the case stood, after my conviction it could not supply, and to draw forth by an open examination, a full disclosure of those

those truths which were so material to my defence. I could not suppose, and much less could I wish, that the law officers of the Crown would suffer me to escape upon a legal informality, and therefore if the Court should be of opinion that the error was fatal to the record, I had to expect that a second indictment would be preferred, that is, that a new trial would take place, the object I was most desirous to attain. In this hope I surrendered myself voluntarily on the 27th April, 1784, into the Court of King's Bench, and was committed to the custody of the marshal of the prison.

A MOTION was afterwards made by my counsel in arrest of judgment, on the ground of the error upon the record, and a rule was granted for the counsel for the Crown, to shew cause why the judgment should not be arrested.

WHEN this rule came to be opposed, and the Attorney General was entering into arguments in answer to the objection, it was suggested from the Bench, that previous to any discussion with respect to the error itself, it might be proper for him to consider, whether it might not be as well to move for leave to amend the record in those points in which it was alledged to be insufficient. The Attorney General accordingly obtained a rule for my counsel to shew cause why the record should not be amended.

It is unnecessary to state arguments which turned upon a point of law, and which in no respect relate to the purpose of this publication, which is intended to be a fair statement of facts, and a discussion of the real merits of the case. It is fit however to observe, that in the course of the various arguments that took place, as the shape of the business varied, my counsel were instructed to press upon the Court, which they repeatedly and emphatically did, that it was not my wish to escape from justice upon an error in form, and that my only motive for moving in arrest of judgment, was to procure, what I could not otherwise obtain, a new trial. But the Court having permitted the counsel for the Crown to amend the record, which they were however of opinion, was defective in the points stated by my counsel; my hopes of a new trial in this respect, were destroyed.

ON the 26th of June, 1784, I was brought up to receive judgment, when a conversation took place betwixt the Court and my counsel, in which it was asserted by the latter, that the Commissioners were apprized of the manner in which I had transacted the business, by supplying my consignments at the market price of the day; and that the prices in the invoices were nominal, and adjusted by the balance bill. Upon this assertion being made, Lord Mansfield desired to know whether application had been made to any of them, either before the trial or since; adding, that he expected an instantaneous answer. Mr. Troward accordingly stated to the Court, the application he had made to the Commissioners Slade, Kirke, and Hanway, and the result of it. The Court on receiving this information, directed Mr. Troward to make an affidavit of the several facts he had stated, and that each of the Commissioners might be furnished with a copy of it, to contradict it if untrue; Lord Mansfield, declaring that it was material the Court should have answers from the Commissioners upon the subject, whom he considered as unwilling and adverse witnesses, and therefore not examined by the defendant at the trial. Judgment was accordingly delayed. The Court afterwards directed the following enquiry to be made.

“LET it be enquired at the Victualling-Office, from the Commissioners, their officers and papers, Whether in the dealings between the Commissioners and the defendant, acting under their authority to buy corn for them as a factor, there is any, and what distinction, and in what instances, between the corn bought by him for the Commissioners, and corn supplied by him out of his own, or corn consigned to him.”

IN consequence of the direction Mr. Troward received, and in answer to this enquiry, the following affidavits were filed, by him, the Commissioners and their officers, and read in Court.

MR. TROWARD'S AFFIDAVIT.

KING'S BENCH.

" RICHARD TROWARD, of Norfolk Street in the Strand, in the
 " county of Middlesex, Gentleman, maketh oath and faith, That he at-
 " tended the Committee of the House of Commons as agent for Mr. Atkin-
 " son, in the session of 1782, upon the enquiry into his conduct respecting
 " the transactions between him and the Victualling Board. That John
 " Slade, Esq; one of the Commissioners of the Victualling gave in-
 " formation to the said Committee, and that the report of the said Com-
 " mittee contains the following clause respecting the same." viz. " John
 " Slade, Esq; a Commissioner of the Victualling-Office, being asked whe-
 " ther during the time Mr. Atkinson served the Board with grain by com-
 " mission, he understood that the Commissioners had any thing to do with
 " his consignors, or the prices he rendered to them, respecting his supplied
 " part?" he replied, " No, he did not, the Board knew nothing of his con-
 " signors, nor the prices returned to them; their only concern was to take
 " care that he charged no more than the fair market price of the day, and
 " considered that the best criterion to go by, he knew of no other. That
 " he considered the regularity and quality of Mr. Atkinson's supplies to be
 " such as were of public benefit to the navy service; being further asked
 " whether he meant to allow Mr. Atkinson to charge a higher price to the
 " Board for the consigned grain, than the actual price which he returned
 " his correspondents in the country for that grain? he replied, That was
 " never taken into consideration, in the first instance, meaning before the
 " minute of the Board in January, 1781; but Mr. Atkinson was directed
 " by the Board to buy their grain, for which he was to have a commission
 " of 6d. *per* quarter for the grain, and 1s. *per* sack for the flour, without
 " any further instructions respecting the buying; that it never was intended
 " that Mr. Atkinson should have any more than 6d. *per* quarter on the
 " grain, and 1s. *per* sack on the flour, he meant the fair market price that
 " he gave. Being asked whether Mr. Atkinson produced his accounts from
 " time to time before him and the Commissioners for their inspection, he
 " replied, he had seen his accounts oftener than any other member of the
 H " Board,

“ Board, and had examined them frequently, and compared the bills of
 “ parcels, with the books, but those were bills of parcels of the corn, that
 “ he bought, and not of the corn he supplied. That he never found any
 “ errors or fault with the mode of Mr. Atkinson’s keeping his accounts;
 “ he has not examined any accounts relative to the supplied part, since
 “ January 1781; but had several times previous to that period. That he
 “ believed the price charged upon the supplied corn, was never higher than
 “ that charged on the purchased, but rather lower. As to the comparative
 “ quality of each he could not say. Being asked whether his conversa-
 “ tion with Mr. Atkinson, in regard to regulating the future prices of the
 “ supplied corn, arose from any knowledge or doubts of fairness in Mr.
 “ Atkinson’s transactions, or from his desire to have it regulated with more
 “ certainty? he replied, it did not arise from any suspicions he had of Mr.
 “ Atkinson’s having charged improper prices, but with a view to justify
 “ the Board, thinking the agreement stood too loose.” The whole of
 “ which information of the said Mr. Slade, so reported, was given by him
 “ to the said Committee, to the best of this deponent’s recollection and
 “ belief. And this deponent further saith, that the defendant having been
 “ found guilty in the above cause, and it being intended that a motion
 “ should be made for a new trial, and he this deponent conceiving it neces-
 “ sary to have an affidavit, as to certain facts, from some of the Commissioners
 “ of the Victualling, if the same could be obtained; he this deponent did
 “ on the 27th day of October last, wait upon the said Mr. Slade at the
 “ Pay-office, in Broad-street; and amongst other accounts, he this de-
 “ ponent produced to the said Mr. Slade, the book called the Victualling-
 “ Office Buying Book, being the same book that was produced to
 “ this Court on Saturday last, and after asking the said Mr. Slade
 “ a variety of questions, respecting the said accounts, and Mr. At-
 “ kinson’s conduct with the Board, he this deponent asked Mr.
 “ Slade if he would make an affidavit as to the truth of the facts
 “ he had then mentioned, when the said Mr. Slade told this deponent
 “ that he was very ready to make such affidavit, provided Mr. Kirke, or
 “ any other Commissioner, would join him, saying at the same time that the
 “ Board

“ Board had never been so well served in his opinion, as it had been by the said
 “ defendant, and that he never supposed the said defendant had committed
 “ fraud upon the Commissioners, or to that effect. And this deponent
 “ further saith, that he being accommodated with paper, pen, and ink, by
 “ Mr. Slade, or one of the gentlemen in the Pay-office; he this deponent
 “ wrote a memorandum as an instruction for an affidavit for Mr. Slade and Mr.
 “ Kirke, or such other Commissioner as could speak to the fact as follows.”
 “ If the wheat account is right, now produced to me, it does appear to me
 “ that Mr. Atkinson was paid for the 729 quarters 6 bushels of Wheat, bought
 “ of Adams, 34s. 6d. *per* quarter only; notwithstanding the same was in-
 “ voiced at 36s. *per* quarter, such invoice being made out at a fictitious
 “ price, for the mere purpose of obtaining money on account; the Buying
 “ book is the place to shew the price of any specific quantity; Mr. Atkin-
 “ son ought to have supplied his consignments at the fair market price of
 “ the day; if he has done that, he has not committed a fraud upon the
 “ Victualling-office, the price he rendered his correspondents, or whether
 “ he rendered them any thing or nothing, the Commissioners have no con-
 “ cern with. Mr. Slade in particular desired that the fair market price
 “ should be fixed upon Mr. Atkinson’s consignments, and that that might be
 “ done fairly, he after some time desired that the market price should be
 “ certified, which was afterwards done. Mr. Slade recollects the book now
 “ produced to him by Mr. Troward, and allows it to be the same he saw
 “ occasionally when Mr. Atkinson served the board.” And this deponent
 “ further saith, that he read such memorandum over to Mr. Slade, and that
 “ Mr. Slade also read the same himself, and said it was true, and that he
 “ would swear to the truth of its contents if any of the other Commissioners
 “ would join with him, or to that effect, and consented to go with him, this
 “ deponent, to Mr. Kirke, to ask or propose to him to join Mr. Slade in
 “ such affidavit. And this deponent further saith, that Mr. Slade accom-
 “ panied him from the Pay-office to the Victualling-office, where they
 “ found Mr. Kirke, when he this deponent read the said memorandum to
 “ Mr. Kirke, who examined the particulars of it, and said its contents
 “ were true; whereupon he this deponent proposed, that they, Mr. Kirke and

“ Mr. Slade should join in an affidavit, to be prepared from such memorandum,
 “ when Mr. Kirke expressed his very great reluctance, to make an affida-
 “ vit upon any occasion, but said he would consider of it ; and it was then
 “ agreed that he this deponent should prepare the draft of an affidavit
 “ which he accordingly did as follows, viz.”

“ JAMES KIRKE and John Slade, Esqrs. Commissioners of his Majesty’s
 “ Victualling, severally make oath and say that the prices mentioned in the
 “ invoices of corn and grain, delivered by Mr. Atkinson to the Victualling-
 “ office, were fictitious, for the purpose of obtaining money on account,
 “ and that the Victualling-office Buying Journal is the proper place to
 “ shew the price charged to the Victualling-office, of any specific quantity,
 “ and that it appears by the Buying Journal that Mr. Atkinson was paid for
 “ the 729 quarters 6 bushels of wheat, bought of Mr. Adams the 1st of
 “ November, 1779, 34s. 6d. *per* quarter only, notwithstanding the same
 “ was invoiced at 36s. *per* quarter. And these deponents further say, that it
 “ was intended and understood by them, that Mr. Atkinson was to be
 “ paid for his consigned corn and grain supplied by him for the public
 “ service, the fair market price of the day, and that they had nothing to
 “ do with Mr. Atkinson’s consignors, or the price he rendered them. And
 “ this deponent, the said John Slade, further saith, that he frequently saw
 “ the said Victualling-office Buying Journal, and compared the vouchers
 “ for purchases therewith, and that he, in the course of the business, sug-
 “ gested the propriety of having certificates, ascertaining a fair market
 “ price for Mr. Atkinson’s supplied corn, which was afterwards put into
 “ practice. And these deponents further say, that the Commission allowed
 “ Mr. Atkinson upon all corn and grain, as well purchased, as supplied by
 “ him for the public service, was 6d. *per* quarter.” And this deponent fur-
 “ ther saith, that he inclosed a copy of such draft to each of them, the said
 “ Mr. Slade and Mr. Kirke with a letter as follows. “ In consequence
 “ of what passed between you gentlemen and me yesterday, I have prepared
 “ an affidavit, calculated for the purpose I mentioned ; the necessity of the
 “ case of a gentleman grossly injured, in the most possible serious manner,

“ I am

“ I am persuaded you will think a sufficient apology for my troubling you;
 “ my present aim is to possess the Court on the intended motion with facts,
 “ which unfortunately for Mr. Atkinson have not been brought forth : if I
 “ fail in my exertions in this respect, and he suffers because he cannot be
 “ assisted in bringing forth the truth, his will be the cruellest of all hardships.
 “ The circumstances mentioned in the enclosed, we conceive to be more
 “ material than any other part of Mr. Atkinson’s case, and go a great length
 “ to serve him if communicated by *legal means*, I mean upon oath, and as
 “ the truth is so clear in your minds, I hope you gentlemen will not
 “ with-hold the assistance requested, but that your humanity and respect for
 “ justice will induce you to make the affidavit, and permit me to attend
 “ you for the purpose, which when done I shall keep unexposed in my
 “ possession, till it is used for the information of the court.

October 28, 1783.

“ *Your most obedient humble servant,*

“ RICHARD TROWARD.”

P. S. “ I have sent copy of the proposed affidavit to Mr. { Kirke
 “ affidavits to other facts have been already made by disinterested Mer- { Slade
 “ chants.”

“ AND this deponent further saith, that on the 29th day of the said
 “ October, he this deponent again waited upon Mr. Slade and Mr. Kirke
 “ at the Victualling Office, when they each of them read or heard read, the
 “ copy of the intended affidavit so sent them as aforesaid, and Mr. Slade
 “ said the contents were true, and expressed his willingness to swear to the
 “ same; but Mr. Kirke would not consent thereto, and then threw out
 “ suspicions as to the truth of it, and said he did not know whether the
 “ invoices were at nominal prices or not, or how the supplied part was to
 “ be charged, it being a matter not within his department in the Victualling
 “ Office business, and further said he had such an abhorrence or dislike to
 “ an affidavit of any kind, that if it was for his own father he would not
 “ make it, or the said Mr. Kirk expressed himself to that effect. And this
 “ deponent further saith, that he was desired by the said Mr. Slade and
 “ Mr.

“ Mr. Kirk, or one of them, to enclose the wheat account mentioned in
 “ the said memorandum to the Board, with a request that the same might
 “ be examined, which this deponent accordingly did. And this deponent
 “ further saith, that the account hereunto annexed is to the best of his belief
 “ a true copy of such account. And this deponent further saith, that Mr.
 “ Kirk having positively declined to make an affidavit, Mr. Slade recom-
 “ mended it to this deponent, to apply to Mr. Hanway, then also one of the
 “ Commissioners of Victualling, to ask him to join with the said Mr. Slade
 “ in an affidavit of the facts respecting the said matters, and said he would
 “ himself speak to him on the subject, after which this deponent received
 “ two other letters, as follows :

“ S I R,

“ I HAVE seen Mr. Hanway, who seems to have no objection to the first
 “ part of the affidavit, but that relating to his own supplies at the market
 “ price of the day is very objectionable. Mr. Kirke is much averse to
 “ having any thing to do with it in any shape : however if Mr. Hanway
 “ would join, I am inclined to believe he would support it with his acqui-
 “ escence so far as relates to the invoices being made out at nominal prices
 “ and regulated by a balance bill : the account, so far as it relates to the
 “ invoices delivered into this office, has been examined and found right,
 “ though the Board have declined certifying it to be so.

“ I am, Sir,

“ Your obedient servant,

“ JOHN SLADE.”

November 3, 1782.

November 6, 1783.

S I R,

“ As Mr. Atkinson always charged the same commission on his own
 “ supplies, as he did on the grain he bought of other factors, namely 6d. per
 “ quarter, I do not think him justly entitled to any profit on those supplies.
 “ The fair market price of the day was therefore the price the market
 “ afforded to the consignor, who in effect was the seller to the Victualling
 Office ;

“ Office ; this was the price I alluded to on my examination before the
 “ Committee of the House of Commons, having never entertained an idea
 “ of Mr. Atkinson's buying corn upon speculation, and selling or supplying
 “ the same at an advanced price to the Victualling Office ; I was so far
 “ from suspecting any thing of this sort, that my principal care was to
 “ prevent him from rendering a better price to his consignors, than the fair
 “ market price of the day, which was most to be feared, as it would eventu-
 “ ally have secured to him the greatest part of the consignments from the
 “ different corn counties, and it was upon this ground I suggested to the
 “ Board, the propriety of having certificates ascertaining a fair market price
 “ for the corn consigned to Mr. Atkinson, and supplied by him to the
 “ Victualling Stores.”

“ You had better call upon Mr. Hanway, I have not seen him since, I
 “ should suppose he will have no objection to certifying that the invoices were
 “ generally made out at nominal prices, in which I shall readily join him,

“ *Who am, S I R,*

“ *Your most humble servant,*

“ JOHN SLADE.”

“ AND this deponent further saith, that as he had not then seen Mr.
 “ Hanway on the said business, he, this deponent wrote Mr. Slade as follows :

“ *S I R,*

MR. ATKINSON'S affairs occupy so much of my time at present, that I
 “ am prevented waiting upon you this morning which I intended to have
 “ done, nor shall I be able to call on Mr. Hanway. You will oblige me very
 “ much if you will take the trouble to see that gentleman, and prevail upon
 “ him if you can, to swear to so much of the affidavit I sent you, as related
 “ to the fictitious prices and balance bill, and if he refuses to swear
 “ to it, then I must request he will sign to the same effect in the shape of
 “ a certificate.”

“ I wish your affidavit or certificate to go one step further, which, as
 “ you was the Commissioner who saw the accounts, there can be no impro-
 “ priety in your doing alone.”

“ PERMIT

“ PERMIT me to observe to you, that all the affidavits which are to be
“ made, must be done to-morrow, or they will not serve Mr. Atkinson, as
“ the motion is intended to be made on Monday morning.”

“ It is unnecessary for me to urge one syllable in addition to what I have
“ before said upon the score of humanity and justice to a gentleman la-
“ bouring under such unparalleled persecution, and to a man of your feeling
“ and liberality even that might be spared. Your kind attention to what
“ I have mentioned, and excuse for not waiting on you in person, upon a
“ matter so very momentous as the subject of this letter is, will very much
“ oblige me.

“ I am, SIR,

John Slade, Esq; Pay Office.

November 7, 1783.

“ Your most obedient humble servant,

“ RICHARD TROWARD.”

IN answer to which this deponent received the following letter, viz.

“ S I R,

“ I cannot act singly in this business, nor would I if Mr. Atkinson was
“ my brother, and I am unfortunately too much engaged to be able to see
“ Mr. Hanway either to day or to-morrow; if he can be prevailed on to
“ sign to the fictitious prices, and the balance bill, I will do the same,
“ but further I dare not go; excuse great haste, and believe me,

“ S I R,

“ Your most obedient humble servant,

November 7, 1783.

“ JOHN SLADE.”

“ AND this deponent further saith, that he afterwards saw Mr. Hanway,
“ who signified to this deponent that he did not understand the particulars
“ of the account, and that Mr. Slade was the principal Commissioner, re-
“ specting that business, but that he thought that it was very improper
“ that the market price should govern the price upon Mr. Atkinson's own
“ consignments, and refused to join Mr. Slade, or have any thing to do
“ with an affidavit in the business whereupon he this deponent wrote the
“ said Mr. Slade as follows.”

S I R,

S I R,

" I have seen Mr. Hanway this morning, whose
" determination is, that as he did not attend to the accounts, he does not
" chuse to certify any thing respecting them. I must therefore now re-
" quest of you to be favored with your final determination, which I hope
" will be to sign the required certificate, if you do not make the
" affidavit.

S I R,

Your most obedient Servant,

8th of November, 1783.

R. TROWARD.

" AND this deponent further saith, that the wheat account so inclosed
" to the said commissioners as aforesaid, by him this deponent, was
" returned to him, at, or about the same time, he this deponent received
" Mr. Slade's letter above-mentioned, dated the 3d of Nov. 1783.

THE COMMISSIONERS AFFIDAVITS.

JOAH BATES, Esq.

" SAITH that his particular department in the management of the
" office, is to see to the accounts relating to the cash received and paid
" by and for the Victualling Office, and has been so since February 1778,
" or thereabouts, which period comprehends the time when the said de-
" fendant was employed by the Victualling-Board, to purchase corn on
" commission.

" AND this deponent saith, that during all that time he never knew
" that the prices mentioned in the invoices of the several articles the said
" defendant furnished on commission, were nominal or fictitious, for the
" purpose of obtaining money on account, and that they were after-
" wards

“wards to be regulated by balance bills, but this deponent saith that
 “when the said defendant was accused of having charged higher prices
 “than he paid, he urged this practice to the board in his defence, which
 “the Board were unanimous in refusing to allow, as a justification, and
 “he was actually removed for it.

“AND this deponent saith, that to the best of his knowledge and be-
 “lief it does not appear from the books of the office, that the said de-
 “fendant ever had the Board's authority for charging nominal or ficti-
 “tious prices, nor is there as this deponent verily believes, the least trace
 “of any minute relative to the subject, on the contrary, this deponent
 “says, he apprehends it appears from the bills in question, that there could
 “not possibly be money advanced on account, because whenever the
 “Board advances money on account, it is an invariable rule of office to
 “do it by imprest bills, which are to be accounted for afterwards, and no
 “complete vouchers are required till the imprest bills are cleared by
 “perfect bills; now the bills in question granted to the said defendant,
 “are not imprest bill; but each separate bill is compleatly made out at
 “once, upon its own full accompanying vouchers, and stands in need of
 “no future bill to clear the account.

“AND this deponent further saith, that he never knew that the said
 “Defendant, during the time he served the victualling-board on com-
 “mission, had any more or other than one simple method of charging for
 “all the different sorts of grain and flour, whether purchased by him at
 “Bear-Key, or in the country, namely, the price he paid, adding his com-
 “mission for his trouble.

“AND this deponent says, he uses the word purchased because he con-
 “sidered them all as purchases of the same kind, for which the said De-
 “fendant was paid in the same manner.

“AND this deponent says, that any distinction between purchased
 “grain, and supplied grain, was totally unknown to him this be-
 “ponent. “AND

“ AND this deponent further says, that to the best of his recollection,
 “ he never saw the book which the said defendant called the Victualling-
 “ Office buying-book, till the said defendant was accused of having
 “ charged higher prices than he paid, when he produced this book to the
 “ board in his defence, the authority of which was not allowed by the
 “ board.”

Sworn in Court, the 10th of November, 1784,

By the Court.

MONTAGUE BURGOYNE, Esq.

“ SAITH, that he, this deponent, was not a member of the victualling-
 “ board, at the time that the said defendant was first employed by the
 “ commissioners, and therefore cannot explain the nature of the agree-
 “ ment so well as those can do who made it: but this deponent saith, that
 “ he has always understood from the commissioners, their officers, and
 “ from the board’s minutes, that there was no distinction made between
 “ the grain purchased by him, the said defendant, for the commissioners,
 “ and grain by him, the said defendant, supplied for their use, and that
 “ he, the said defendant, was expected to charge the exact price which
 “ he gave, and that he, the said defendant, was allowed 6d. per quarter
 “ as commission, for purchasing the grain upon the best and cheapest
 “ terms he could.”

“ AND this deponent further saith, to best of his recollection and be-
 “ lief, that he never heard a balance bill mentioned ’till the said defen-
 “ dant, upon the discovery of an overcharge on some flour, pleaded as an
 “ excuse, that a balance bill would set the matter right.”

“ AND this deponent saith, that the board were so little satisfied with
 “ his, the said defendant’s excuse, that they dismissed him from their ser-
 “ vice, and afterwards wrote him, the said defendant, a letter, declaring
 “ or importing that they were DISSATISFIED with his conduct, because
 “ an

“ an instance had been traced out and clearly proved of his not having
 “ done justice to the crown.”

“ AND this deponent saith, he verily believes, that whenever the said
 “ Defendant received a victualling bill for a quantity of corn, it was sup-
 “ posed to amount to the exact sum, which he, the said defendant, had
 “ paid for that quantity of corn.”

“ AND this deponent saith, that the bills paid to the said defendant
 “ could not be considered, as this deponent conceives, to be impress
 “ bills, or money paid him on account, for this deponent saith, that
 “ whenever the board grants money in that manner, it was done by an
 “ impress bill, very different from the bills which the said defendant
 “ received.”

“ AND this deponent saith, that as to the nominal fictitious prices
 “ which the said defendant has mentioned, this deponent conceives it
 “ is impossible to look upon the prices, charged by the said defendant,
 “ as nominal or fictitious prices, when it appears by several of his bills of
 “ parcels or invoices, that the said defendant has, in one and the same
 “ bill of parcels or invoice, charged many different prices for grain de-
 “ livered at the same place.”

Sworn in Court, the 10th of November, 1784,
 By the Court.

WILLIAM LANCE, Esq.

“ SAITH, he was appointed one of the commissioners for victualling
 “ his Majesty's navy, but a few weeks before the commissioners thought
 “ proper to dismiss the said defendant, Christopher Atkinson, from being
 “ their agent, for the purchase of grain and flour by commission, and that
 “ consequently it is not in this deponent's power to give much informa-
 “ tion of the transactions between the victualling board and him, the
 “ said defendant.”

“AND this deponent saith, that from the conversation at the board, respecting the said defendant, this deponent imagined they looked on him as their agent and confidential servant, to purchase grain and flour on the best terms for the crown, for which he was allowed a commission of 6d. a quarter on grain, and 1s. a sack of flour.

“AND this deponent saith, that he by no means understood there was any distinction made between the grain purchased or supplied: But that the said defendant was to charge government the exact price he paid for the same.”

“AND this deponent also saith, that he understood from the commissioners, and their principal clerks, that the terms, average, fictitious prices, and balance bills, were unknown in the Victualling-Office, in any transactions between the Board and the said defendant, till a charge was brought against him the said defendant, for an overcharge in a quantity of flour, when he pretended to avail himself of what he called an average or ballance bill. But the commissioners were so well satisfied of the charge brought against the said defendant, being well founded, that they unanimously dismissed him, as an improper person to be employed for the service of government any longer.”

Sworn in Court, the 10th of November, 1784,

By the Court.

JAMES KIRKE, Esq.

“SAITH, that when he was first placed at the victualling board, as hoy-taker, he found the defendant, Christopher Atkinson, appointed to buy wheat for the supply of the stores, and that to the best of his, this deponents recollection, he never heard of fictitious prices, or of balance bills, till after the complaints of his, the said defendant's conduct came to be agitated.”

“AND

“ AND this deponent saith, that he never knew of any distinction
“ made between grain purchased and grain supplied, but always under-
“ stood the said defendant was paid by bills, made out from vouchers,
“ delivered into the office of the accountant for cash.”

“ And this deponent saith, that he always understood and believed,
“ that the grain sent into the different stores by the said defendant, was
“ purchased by him upon the best and cheapest terms in his power, and
“ that no more was charged by him for it than he actually paid, except
“ his commission of 6d. per quarter; and that the said defendant had
“ that great trust given him for the sole purpose, that the crown might
“ avail itself of his knowledge and skill in grain.”

“ AND this deponent saith, that he does not recollect seeing the book,
“ by the said defendant called his Victualling-Office buying-book, 'till
“ about the time he was complained of for charging higher prices than
“ he really paid.”

Sworn at my Chambers, in Serjeant's Inn,
this 8th day of November, 1784.

Before me, E. WILLES.

ALEXANDER CHORLEY, Esq.

“ SAITH, that the said defendant, Christopher Atkinson, was employed
“ by the victualling-board, to purchase grain for his Majesty's service,
“ for the performance of which duty, he was to be allowed at the rate of
“ 6d. per quarter for grain, and 1s. per sack for flour.”

“ AND this deponent saith, that during the time the said defendant
“ acted in that capacity, this deponent never knew any difference in
“ the manner he was paid, or to be paid, for the grain he purchased, and
“ the grain he supplied, the several parcels of grain being considered all

“ as

“ as purchafes, and under that description to be paid for without any
 “ profit to himfelf, other than the commiffion aforementioned.”

“ AND this deponent further faith, that he never knew of the faid
 “ defendant’s being allowed to charge nominal or fictitious prices for
 “ the feveral articles he purchafed or fupplied for government, which
 “ were afterwards to be regulated by balance bills. But this deponent
 “ faith, that when the faid defendant’s conduct was firft called in quef-
 “ tion by the board, this deponent believes he, the faid defendant, did
 “ produce a book, and endeavoured to explain by that book his method
 “ of proceeding, but it was a method not allowed or admitted by the
 “ board, to the beft of this deponent’s knowledge and remembrance.”

“ AND this deponent faith, the faid defendant was difmiffed in con-
 “ fequence thereof.”

Sworn in Court, the 10th of November, 1784,

By the Court.

J O N A S H A N W A Y, Efq.

“ SAITH, that he was one of the faid commiffioners when the board firft
 “ employed the defendant, Chriftopher Atkinfon, Efq; to purchafe grain
 “ for the ufe of the Navy: and alfo, when they gave the faid defendant
 “ general orders to purchafe wheat, malt, peafe, oatmeal and flour for the
 “ ftores, meaning the victualling ftores, and comprehending a fupply for
 “ the Navy under the direction of the faid commiffioners; the department
 “ of this deponent being the dry ftores, for much the greater part of the
 “ time before the faid defendant’s difmiffion; but not with any pre-
 “ eminence or power of controul at the board.”

“ THIS deponent further faith, that to the beft of his knowledge and
 “ belief, from July, 1778, it had been agreed, and as he underftood, mu-
 “ tually

"tually consented to in the most friendly manner, between the said
 "commissioners and the said defendant, that the said defendant should
 "be paid 6d. per quarter for the wheat, and some time after it was also
 "agreed that the said defendant should be allowed 1s. per sack of flour;
 "and he believes from the 6th of March, 1779, for malt also at 6d. per
 "quarter as a compensation for his service in purchasing for the stores
 "abovementioned; nor does he, this deponent, remember to have ever
 "heard, during the whole transactions, that any other of the said com-
 "missioners understood or apprehended but that the agreement with the
 "said Atkinson, for purchasing grain for the supply of the stores, ex-
 "tended unequivocally to the whole which the defendant agreed to supply
 "on commission."

"AND this deponent further maketh oath and faith, that he consider-
 "ed, and believes the said commissioners in general considered the agree-
 "ment with the said Atkinson, for the rate of commission, for his pur-
 "chasing for the supply of the victualling stores, to be for and on the
 "whole which the said Atkinson should supply or provide subsequent to the
 "said general order; and not for a part, as it would have been weak in the
 "highest degree, to have agreed on terms for the purchase of a part and
 "that part uncertain; and have the condition of purchasing the remainder
 "or gross quantity loose, and unadjusted on what terms it should be
 "supplied."

"AND this deponent faith, he does not apprehend or believe, that
 "any liberty has at any time been actually given, agreed for, or consent-
 "ed to, that has entitled the said defendant to charge for the purchases
 "he made, or for the consignments he applied to the victualling service,
 "more than the real cost, or the sum or sums which he actually paid for them.
 "But this deponent never heard of any objection being made to the
 "custom of the corn market, with respect to the usage of charging
 "commission on the consignments of grain, as seller for the consigner; such
 "commission

“ commission constituting a part of the real cost to the buyer; and consequently that the said Atkinson might fairly add such commission on his consignments, paid for and applied for the use of the said commissioners.”

“ AND this deponent further maketh oath and faith, that he has been informed and believes it to be true, that in the purchase of quantities of grain, when the qualities and prices at market are numerous, it is the custom of corn-factors to mix their grain, or as they term it, to marry them, particularly wheat; and that accordingly they average the price, which makes the same a nominal or fictitious price, with respect to the prices actually paid, but in effect is just and fair when the real cost is charged to the buyer.”

“ AND this deponent also faith, that the term supply in the victualling service is common to office, the grain or flour delivered into store being denominated a supply; and therefore to purchase for the stores, and to supply the stores are synonymous terms; and the word bought (as required by the agreement) and the word supplied were the same to the commissioners, as it was the same to them whether the grain was purchased at the London corn-market, or came by consignment to the said Atkinson, to sell at the London market; in both cases it being presumed, that no more was charged to the commissioners by the said defendant than what was actually paid by him to the proprietors of the grain, according to the clear sense and meaning of the said commissioners agreement with the said Atkinson, when the rate of commission was conditioned for.”

“ AND this deponent further faith, that he never considered, that the agreement entered into between the said commissioners and the said defendant, warranted the said defendant to make any purchase of grain for his own account, to sell the same again to the said commissioners; on the contrary, it was the uniform practice of the said defendant to charge

"his commission on all his notes or invoices, made out for payment, by the
 "commissioners, for what he purchased by their order; and when the
 "commissioners ordered their officers to buy malt of him, as being the
 "greatest importer, and as experience had repeatedly proved, having the
 "best commodity at market, then he did not charge a commission,
 "making a clear and indisputable distinction between what was bought
 "of him, and what was bought or supplied by him; the charge of com-
 "mission being evidence to this deponent, that the said defendant did not,
 "and could not, with any consistency, make any purchase or lay in stock
 "for his own account, in any manner whatever, to sell the same again to
 "the said commissioners, without a manifest departure from his agree-
 "ment with the said commissioners, and acting contrary to the rules and
 "laws of trade."

"AND this deponent further saith, that he knows not, nor believes that
 "the grain and flour purchased for, and supplied to the victualling stores
 "by the said defendant, whether bought at the London market, or im-
 "ported under consignment to him, and accounted for by him to the
 "consignor, made any difference with respect to the said commissioners,
 "as in both cases the commodity being good, and having a fair and
 "honest price to it, as it must have been either actually paid for at the
 "market, or accounted for to the respective proprietors of the grain
 "by the said defendant, at a price he could not by his agreement buy to
 "sell again to the commissioners; and the said defendant was not by
 "any kind of covenant, that this deponent knoweth of, or ever heard men-
 "tioned, permitted to change the property of any grain to pass into the
 "hands of any middle person, between the person of whom it was bought,
 "or to whom it was accounted for as consignor, and applied to the use of
 "the Victualling service."

"AND this deponent also saith, that when any speculation for antici-
 "pating a supply of the stores might be thought for the public service,
 "he this deponent considered it as a part of the duty of the defendant, to
 "propose

“ propose the same to the commissioners, according to his best judgment,
 “ concerning the events of the market, and as a presumptive proof, that
 “ he the said defendant himself thought it a duty, on the common principle
 “ of a faithful and intelligent servant, and that he could not answer to
 “ buy to sell again to the commissioners, on or about November, 1779,
 “ and December, 1780, he the said defendant did actually recommend to
 “ the said commissioners to provide, and lay up in store, a quantity of
 “ 3500 quarters of wheat, which was executed accordingly by the said
 “ defendant, in like manner, at other times a quantity of 2900 quarters
 “ of peas were bought up and provided by the said defendant, and housed
 “ in a magazine.”

“ AND this deponent further saith, that he cautioned the said defen-
 “ dant, as far as he recollects, more than once, and as nearly as he this
 “ deponent remembers in these words, “ If you speculate, you are
 “ undone;” meaning that if he attempted to buy to sell again to the
 “ commissioners, he would violate his engagement to them; his the said
 “ defendant’s answer was in these words, or to their effect, “ I should be the
 “ greatest fool on earth, if I were not contented with my commission and
 “ engagement to the board.” And whatever doubts may be supposed to
 “ have arisen in the mind of this deponent, the defendant having ob-
 “ tained an ascendancy, and this deponent having no evidence on which
 “ to ground any motion for his discharge, the business of the office, being
 “ in the height of war, went on without interruption.”

“ AND this deponent further saith, that it uniformly appeared to him,
 “ that the said defendant was employed by the said commissioners, with
 “ a view not only to obtain grain of a superior quality to that which was
 “ usually delivered by the lowest bidders, who were used to contract,
 “ but also to take every advantage the market would afford, under the
 “ most judicious management, and that they considered the said defen-
 “ dant as a faithful and confidential servant, acting under a distinguished
 “ preference, in a trust of importance, and that the quantity of the grain
 “ purchased

“ purchased would be so considerable, that the 6d. per quarter commission
 “ would prove a security to them, by the tie of interest, as well as re-
 “ putation, in favor of said defendant. And moreover, that he being re-
 “ puted a man of considerable fortune, eminent in his line, and of high
 “ reputation, would be superior to any temptation of taking any liberty,
 “ beyond what the letter and spirit of his engagement with the said
 “ commissioners, warranted.”

“ AND this deponent also saith, that he knew not of any difference in
 “ the mode of paying for grain delivered to the said commissioners by the
 “ said defendant, and for other commodities in general, according to the
 “ custom of office, except that the latter are usually made out for specific
 “ quantities, the exact prices being previously agreed for. Whereas the
 “ bills to the said defendant being made out on the certificates of the
 “ proper officers, of the actual delivery of the specific quantities in the
 “ Port of London, or on the notes or invoices of what was actually
 “ shipped for the out-ports, the prices were taken upon the confidence
 “ of being charged at the real cost, with the 6d. per quarter commission,
 “ and whether the grain was purchased at the London market, or consigned
 “ to the said defendant, and applied to the victualling service, as the prices
 “ might be equally fair, this deponent knows of no distinction in the bills
 “ made out for payment, or that any distinction was necessary.”

“ AND this deponent further saith, that the parcels of grain which he
 “ has occasionally viewed, in general appeared to him better for the price
 “ than what had been usually supplied to the stores, in the former mode of
 “ contracting.”

“ AND this deponent also saith, that he does not recollect to have
 “ heard of, or to have signed any specific bill which was distinguished
 “ under any such denomination, or bore the semblance of a Balance Bill,
 “ except one bill dated the 23d of December, 1779, for 386 quarters, 7
 “ bushels of wheat, at 24s. 3d. per quarter, which when he signed it, he
 “ remembers

"remembers to have taken notice of the wheat being at so low a price,
 "and he understood that it was to make good what had been erroneously
 "overcharged, and presuming that in a concern of such a magnitude,
 "there might be an error or errors to such an amount, as the difference of
 "12 or 13s. per quarter, on so small a quantity, AND CONSIDERING
 "JUSTICE THEREBY DONE, it made no deeper impression on his mind at
 "that period; but since, he has been induced to believe, that such under-
 "charge might be intended to cover an overcharge of near 7 weeks be-
 "fore, relating to wheat bought of Mr. Adams, of Totness."

"AND this deponent also saith, that he does not recollect to have heard,
 "before the time of the defendant's discharge from the office, of any
 "nominal or fictitious price or prices, intended for the purpose of ob-
 "taining bills for payment, till the exact prices should be ascertained, the
 "same to be rectified by a subsequent bill, not remembering to have
 "signed any bill that demanded any notice, except what is mentioned
 "above, but he believes there might be occasional small errors, which were
 "in the breast of the defendant to rectify, and accordingly the defendant
 "often talked of his exactness in examining, as well as this deponent re-
 "members, every week or fortnight."

"AND this deponent further saith, that in regard to fair prices, he has
 "no comprehension, that in this case any can be fair, except such as have
 "been really paid, for he understands, according to the custom established
 "among merchants, and which with them has the force of law and
 "equity, when one gives another an order to provide any commodity
 "without limitation of quantity or price, trusting to discretion and honor,
 "the merchant who receives the order would, as this deponent believes,
 "be considered in a bad light, in every quarter of the commercial world,
 "if he were to buy up the commodity for his own account, to sell the
 "same again to his correspondent, that is, to make a profit beyond his
 "commission, of any part of such commodity purchased subsequent to
 "the receipt of such order. And this deponent doth not conceive how
 "the

" the said commissioners could be secured at all points, without great confidence in the defendant."

" AND this deponent further saith, that as far as his recollection goes, he has seen a book at the victualling board, in which was mentioned the words (as applied to some parcels of grain) bought of Christopher Atkinson, but at what period of time this deponent saw the said book, he does not now recollect, but he believes it might be subsequent to the discharge of the said defendant; and he has no less a strong recollection and persuasion of mind, that the same parcels of grain had been written down in another book, under the denomination of supply."

" AND this deponent saith, he does not know or believe that such book was received as an official document, for in that case it ought to have been accompanied with a letter, and as this deponent apprehended, it ought also to have been left in office, nor does this deponent know what purpose it would answer, the several articles in it, as he believes, having been received and paid for, and commission charged, as bought by the defendant, and not of him, as he might please to express it, for any purpose not explained; for while he was providing the stores on commission, he could not sell what was not ordered to be bought of him. And this deponent does not know when the book was sent to the office, nor when it was taken away, it not appearing to him to be supported by any collateral circumstances that gave the book any validity."

" AND this deponent further saith, that near the close of the year 1780, the defendant invited him to come to his house and examine his books; but as the business in general had made unfavorable impressions on the mind of this deponent, and not being authorized by any delegation from the board of commissioners, nor expecting any solid satisfaction to himself, from any accounts which the defendant might be pleased to shew him, this deponent declined the task."

" BUT

“ BUT this deponent further saith, that from the samples of grain he
 “ has seen at the board of the said commissioners, and the wheat itself,
 “ which he has almost weekly seen at the King's Mills in Rotherhithe, and
 “ the malt frequently at the Brewhouse, at the Hartshorn, likewise from
 “ the visits he made to the King's Victualling-Office and premises at Portf-
 “ mouth, though there had been a few complaints made by the officers,
 “ the grain appeared to him superior in quality (according to the price)
 “ to that which had been commonly supplied in the ordinary way of
 “ contracts on the traders, of the lowest bidders. Also that the quantities
 “ of grain required for carrying on the service, were punctually deliver-
 “ ed and supplied at London, and at the several ports where his Ma-
 “ jesty's ships were fitted out, and that so far the inconveniences which
 “ had often attended the service, for want of punctuality in contractors,
 “ were prevented.”

“ AND this deponent further saith, that the said commissioners no
 “ sooner made a discovery of what they declared to be an abuse of con-
 “ fidence, by an overcharge made by the said defendant, than they did
 “ with one voice discharge him from the office which they had given him,
 “ receiving from him, as far as they then knew, a restitution for that
 “ overcharge.”

“ AND this deponent further saith, that some time after the said de-
 “ fendant was discharged, but what time he cannot recollect, the com-
 “ missioners expressed their suspicions, that the defendant had made other
 “ overcharges, and required of him books and papers to authenticate the
 “ fairness and equity of his several charges, but he did not comply with
 “ such requisition, and it was a question at the board, whether a prose-
 “ cution should be immediately commenced, but it did not appear at that
 “ time, that there was sufficient evidence on which to ground a pro-
 “ secution.”

Sworn in Court 11th November, 1784,

By the Court,

JOHN SLADE, Esq.

" ONE of the commissioners of the victualling, maketh oath,
 " and faith, he was appointed a commissioner by the King's patent,
 " dated the 20th of February, 1778, at which time the defend-
 " ant was employed as factor to the victualling-board, for furnishing
 " them with malt, that he executed this business so much to the satis-
 " faction of the commissioners, that they were induced soon after to
 " make him their sole agent, for supplying their stores with wheat, malt,
 " peas and flour, the grain at 6d. per quarter, and the flour at 1s. per
 " sack commission. AND this deponent further faith, that the defendant
 " supplied the stores accordingly, with credit to himself, and much
 " to the satisfaction of the Board; but sometime in the year 1779, an
 " anonymous publication making its appearance in the news-papers, con-
 " taining charges against the defendant, relative to his dealings with
 " the Board, this deponent undertook the examination of the defend-
 " ant's books, and particularly of a book mentioned in the affidavit
 " of Mr. Troward, and called the Victualling-Office buying book,
 " which this deponent has seen at the Victualling-Office divers times,
 " and which purports to contain an account of the quantities, and
 " prices of the corn and grain, bought by the defendant for the Victu-
 " alling-Office, the items whereof, so far as related to corn and grain
 " purchased, were compared by this deponent with vouchers in the
 " hands of the defendant, and found to agree with the same. And from
 " that examination, this deponent understood the mode of the defend-
 " ant's obtaining money upon invoices, made out at nominal prices,
 " and regulated by a balance bill, which was a transaction fair enough,
 " as all the former charges, whether too high or too low, were averaged
 " and regulated by the last, which is called the balance bill. AND this
 " deponent further faith, that for grain bought by the defendant for
 " the Board, there can be no doubt but that the defendant was to charge
 " the

" the prices paid by him for the same, together with the allowed com-
 " mission, and no more. AND this deponent further saith, that he, and
 " (as he believes) the other commissioners, well knew that the defen-
 " dant supplied the victualling stores with grain from his own consign-
 " ments, nor could the board, in the opinion of this deponent, have
 " been so well supplied, particularly with malt, if the defendant had not
 " been allowed so to do. AND this deponent further saith, that for grain
 " so supplied by the defendant from his own consignments, he always
 " understood that the defendant was to charge the board the fair market
 " prices of the day, for goods of the same quality, together with the al-
 " lowed commission, and no more: but that no rule was prescribed,
 " whereby such prices were to be ascertained, till January 1781, when
 " it was directed, that samples of the consigned part should be exhibited
 " in the Corn-Market, and a certificate of its value, under the hands of
 " one or more respectable persons, produced before the price should be
 " allowed. AND this Deponent further saith, that he never understood
 " that the board had any thing to do with the consignors of the defen-
 " dant, or with the price he rendered to them, or whether he rendered
 " them any thing or not. AND this deponent further saith, that he
 " never knew or heard that the defendant ever supplied the board with
 " corn or grain from his own proper stores, nor indeed that the defen-
 " dant ever had any stores of his own, as distinct from his consignments;
 " nor does this deponent believe that the board would, knowingly,
 " have allowed the defendant both a commission and profit upon such
 " supplies."

" AND this deponent further saith, that as it appeared to this depo-
 " nent, from the entries in the buying book as abovementioned, the
 " stores furnished for the board by the defendant, were therein distin-
 " guished from those supplied from his own consignments, by the Seller's
 " name being set to the purchased part, and the defendant's name to the
 " supplied part "

J. SLADE.

Sworn at my House in Lincoln's Inn-Fields,

this 5th day of November, 1784.

Before F. BULLER.

L

THE AFFIDAVITS OF THE CLERKS OF THE
VICTUALLING-OFFICE.

J O H N W A T T S,

“ SAITH, that to the best of his knowledge and belief, there is not any
“ minute or document in the books of the Victualling Office, by which it
“ appears that the said defendant was allowed, or understood to charge
“ nominal or fictitious prices on the articles he purchased or supplied for
“ the board; and that this deponent never heard of any distinction in
“ the mode of paying for purchased grain and supplied grain.”

“ AND this deponent saith, that to the best of his recollection and be-
“ lief, he never saw the book which the said Defendant calls the Victual-
“ ling Office buying book, till it was brought to the Board with some
“ others, when he, the said defendant was accused of imposing on Govern-
“ ment, by charging more than he paid.”

“ AND this deponent further saith, that he never knew of any minute,
“ or order of the board under which the said defendant's accounts were
“ to be regulated or averaged by bills called balance bills.”

J O H N W A T T S.

Sworn at my Chambers in Serjeants'-Inn,
this 8th day of November, 1784,
before me, E. W I L L E S.

J O H N A R T H U R S M I T H,

SAITH, that during the time the said defendant was employed by the
“ said commissioners to purchase grain for his Majesty's service, it was
“ part of this deponent's duty to make out the bills for all such purchases

“ on

“ on which the said defendant had commission ; and it was the usual
 “ custom with the said defendant, to deliver into the office bills of par-
 “ cels or invoices for the commodity purchased, mentioning the price and
 “ adding all charges attending the delivery of the same into the store ;
 “ together, with his, the said Defendant’s usual commission, which this
 “ deponent always understood and believed to be a compleat compen-
 “ sation for his, the said defendant’s trouble, in transacting so great a
 “ concern.”

“ AND this deponent saith, he was the more confirmed in that belief
 “ by the different prices that were frequently charged in the same bill of
 “ parcels or invoice, which seemed to convey a demonstrative proof that
 “ they were the actual and real bona fida prices paid by him, the said de-
 “ fendant, for the different quantities particularly so expressed in such bills
 “ of parcels or invoices.”

“ AND this deponent saith, that he never did understand that the
 “ prices so charged by the said defendant, were nominal or fictitious prices,
 “ for the purpose of obtaining money on account, as the said defend-
 “ ant did not to the knowledge of this deponent, at any period subse-
 “ quent to the date and delivery of the said bills of parcels or invoices,
 “ produce any document whereby it appeared to the office that the prices
 “ were afterwards regulated, which had such prices been known to have
 “ been fictitious must necessarily have been the case.”

“ AND this deponent further saith, that he never had any reason to
 “ believe, by any documents in the office, or by the bills made out in con-
 “ sequence thereof, that any distinction was ever made between grain
 “ bought by the said defendant, and grain supplied out of his stock ;
 “ neither did this deponent, to the best of his recollection and belief,
 “ ever hear of that distinction until he attended his, the said defendant’s
 “ trial at Westminster-Hall : and had any distinction of that nature been
 “ made

" made, this deponent presumes his, the said defendant's, invoices would
 " have varied in their form, in such a manner, as would have occasioned
 " the bills to have been made out for grain supplied and delivered, instead
 " of which they have uniformly run, " by him purchased and delivered for
 " his Majesty's service."

JOHN ARTHUR SMITH

Sworn in Court 10th November, 1784,

By the Court.

THOMAS NEVILL,

" SAITH, he was chief clerk under the accountant for cash to the com-
 " missioners for victualling his Majesty's navy, during the whole time of
 " the said defendant, Christopher Atkinson, being employed to purchase
 " grain, &c. for his Majesty's victualling service; and that he, this de-
 " ponent, never knew, nor does he believe there was any distinction
 " made, or understood in the said accountants office, between grain pur-
 " chased and grain supplied by him the said defendant; but that all the bills
 " of parcels or invoices delivered into the office without exception, and
 " the victualling bills made out for the same appear to have been made
 " out uniformly for grain, &c. purchased and delivered for the different
 " victualling services, from time to time, as the stores were in want of
 " supplies of different articles."

" AND this deponent further saith, that he never heard or understood
 " that the said defendant was allowed to fix a nominal or fictitious price
 " on any articles of grain, &c. purchased and delivered to the board's
 " order, which was afterwards to be regulated by a balance bill; nor did
 " this deponent ever hear of any such thing as a balance bill, until the
 " time he was ordered to attend at the trial of the said defendant in
 " Westminster-Hall."

" AND

“ AND this deponent further saith, that he always understood the nature
 “ of the said defendant’s business, during his employments by the Ho-
 “ nourable commissioners for victualling his Majesty’s navy, to be, that the
 “ said defendant was to purchase the best articles of grain, &c. for his
 “ Majesty’s service, and to charge the real and actual prices he paid for
 “ the same; and for so doing a certain commission specified was to be al-
 “ lowed him for his trouble, which this deponent always understood was
 “ to be the whole of his profit.”

THOMAS NEVILL.

Sworn in Court 10th November, 1784,
 By the Court.

DENHAM BRIGGS,

“ SAITH, that during the time the said defendant, Christopher Atkinson,
 “ was employed by the said commissioners to purchase grain for his Majes-
 “ ty’s service, it was this Deponent’s duty to pass the bills to him, the said
 “ defendant, for all such purchases on which he had a commission; and
 “ that it was the usual practice with him, the said defendant, to deliver
 “ into the office, invoices or bills of parcels, for the commodity pur-
 “ chased, in which the quantities and prices were particularly set forth,
 “ together with all charges attending the same, and also his commission
 “ thereon.”

“ AND this deponent further saith, that he looked upon the prices
 “ charged in the invoices, or bills of parcels, delivered into the office by
 “ the said defendant, in order that bills might be made out to him, to be
 “ the real prices, which the said Defendant had paid, or ought to have
 “ paid for the same; and that he, the said Defendant, was to have no
 “ other advantage in transacting that business whatsoever, than his com-
 “ mission.”

“ AND

“ AND this Deponent further saith, that it never appeared to him,
 “ either by the victualling board's orders, appointing the said Defendant
 “ to purchase corn, &c. for his Majesty's victualling service; or
 “ by any other documents and papers, that there was to be, or that
 “ there ever was any distinction made, in any instances, between corn
 “ bought and corn supplied by him for the victualling service.”

“ AND this Deponent saith, that the invoices, or bills of parcels, de-
 “ livered into the office by the said defendant, during the whole time of
 “ his transacting that business, contained the species and quantities pur-
 “ chased, the prices and all other charges attending the same, together with
 “ his commission thereon, without any distinction whatever being made be-
 “ tween purchase or supply, but all appeared to be by purchase; and that
 “ in the Victualling bills made out to him, from time to time, for the same,
 “ it is particularly expressed by him, “ purchased.”

D E N H A M B R I G G S.

Sworn in Court, 10th November, 1784,

By the Court.

D E N H A M B A R O N S,

“ SAITH, that during the time of the said defendant, Christopher
 “ Atkinson, being employed by the said commissioners, he, this deponent,
 “ never heard or understood, that the said defendant was allowed or known
 “ to fix nominal prices on any of the articles supplied by him for the use
 “ of the said commissioners, for the purpose of obtaining money on account;
 “ but this deponent always understood, that the invoices or bills of par-
 “ cels, delivered into the office by the said defendant, contained the
 “ actual prices paid by him; and if that had not been the case, and the
 “ said commissioners ad thought proper to advance the said defendant
 “ money on account, it would have been done by way of imprest bill or
 “ bills, and he must afterwards have produced vouchers to clear such im-
 “ prests.”

“ AND

“ AND this deponent further saith, that he never knew of any distinction between corn bought by him out of his own stock; but always conceived the nature of the said defendant's employment to be as follows, viz. That he was to purchase grain for his Majesty's service; to charge the actual prices paid by him; and to be allowed a commission, which was to be all the advantage he was to receive.”

DENHAM BARONS.

Sworn in Court, 10th November, 1784,

By the Court.

THESE affidavits having been read, it was argued by my counsel that they were of a nature to entitle me to a new trial. It was insisted, that as Mr. Slade, by his own affidavit, had admitted that he knew of the balance bill, and of the prices being nominal and fictitious, and of victualling buying journal, which he had checked, it was perfectly clear that the fact had been mistaken at the former trial, where I had been convicted under the idea that no such distinction ever existed, and that it was a mere fabrication to answer the charge. In answer to the affidavits of the other commissioners, it was urged, that it was utterly impossible to reconcile facts so directly repugnant, as that, on the 1st of January, 1781, they should have drawn up a minute, clearly grounded upon a knowledge of the method in which the business was conducted, and inexplicable upon any other principle; and yet, that at the time of making their affidavits, they should be completely ignorant of any such method. That this was a contradiction only to be cleared up by granting a new trial, when the commissioners might be required to account for it, to which I was more especially entitled, as not one of the commissioners had been produced upon the former, to swear to the points of their various affidavits, when they would have been subject to cross-examination, notwithstanding it was well known what the defence upon the trial would be, the same evidence having been previously given before the committee of the House of Commons.

THE

THE court having refused to grant a new trial, the following affidavits were offered by my counsel in mitigation; but as they tended to disprove the original charge, by the forms of the court, they could not be read, nor argued upon with the former affidavits; so that the determination of the court, not to grant a new trial, and the subsequent sentence passed without any knowledge of what they contained.

THOMAS YOUNG BROWN,

“ SAITH, that he served the above-named defendant as his clerk in
 “ the corn trade, during the period of time the said defendant was em-
 “ ployed as Factor to the victualling board. And that he this depo-
 “ nent as clerk to the said defendant generally made out invoices of
 “ the corn and grain furnished by the said defendant to the commissi-
 “ oners of the victualling board. That in a certain invoice dated the 31st
 “ day of March, 1780, sent from said defendant's 'Compting-House to
 “ the Victualling-Office, of two cargoes of Malt delivered at Plymouth,
 “ one whereof was for 215 quarters, and the other for 252 quarters, was
 “ made out by him this deponent; that in making out the same, he this
 “ deponent did charge 2s. per quarter for freight, and 8d. per quarter
 “ shipping expences upon the cargo of 252 quarters, which said charges
 “ of 2s. 8d. were made by mistake to the best of his, this deponent's re-
 “ collection and belief, proceeding as he apprehends and believes from
 “ the circumstances of the vouchers respecting the said malt, being the
 “ same as for malt upon which freight and shipping expences were
 “ chargeable, and the same cargo being included in one invoice with
 “ another

“ another cargo, upon which the expence of freight and shipping charges
 “ was incurred, but the particulars of which he this deponent doth not
 “ at this distance of time recollect.”

“ SAITH, that in all the invoices made out for corn and grain delivered
 “ by the said defendant for the public use, the above-mentioned is the
 “ only instance wherein freight and shipping expences were charged erro-
 “ neously or improperly, to the best of deponent’s knowledge and belief,
 “ although there were frequent instances of deliveries being made at the
 “ out-ports, whereon freight and shipping expences were not charge-
 “ able.”

“ SAITH, that he is the better able to speak thereto, he being the per-
 “ son who usually made out the invoices between the defendant and the
 “ said Commissioners.”

“ SAITH, that no part of the 733 quarters 3 bushels of malt, delivered
 “ by the said defendant to the King’s Brewhouse, was purchased of
 “ Robert Mitton, on the 28th of the said May, but that some part thereof
 “ might have been, and as this deponent believes, was purchased of
 “ the said Robert Mitton, as follows; that is to say, 50 quarters and 40
 “ quarters on the 24th day of the said May, and 50 quarters, and 67 and $\frac{1}{2}$
 “ quarters on the 26th day of the said May, those days being the date of
 “ Mr. Mitton’s sale notes thereof, in his own hand writing, (as this de-
 “ ponent believes) and that day being the date of the entry thereof in Mr.
 “ Atkinson’s ledger.”

“ SAITH, that the whole of the said 733 quarters 3 bushels of malt was
 “ composed of Mr. Atkinson’s own malt and consignments, and was not
 “ purchased by the said Mr. Atkinson, in obedience to the order of the
 “ victualling board of the 28th of May, as this deponent verily be-
 “ lieves, but that the same was delivered to the board’s use by Mr. At-
 “ kinson, or his order, in part execution of a bargain made between the

" board and Mr. Atkinson, at the specific price of 30s. per quarter, as
" this deponent verily believes."

" SAITH, that the said defendant, during the whole time he this depo-
" nent was his clerk, always kept certain books, called rough market
" books, and Account Sales Books, for the purpose of making the usual
" temporary entries."

" SAITH, that in such rough market books, or account sales books,
" no entries or accounts were ever made respecting any corn, grain, or
" malt ever purchased by the said Mr. Atkinson, or his order, on com-
" mission, for the Victualling-Office, to the best of this deponent's know-
" ledge or belief, and that if any such entries had been made, he this
" deponent conceives he must have known it, as he frequently saw and
" perused them."

" SAITH, that during the whole time the said defendant was employed
" as Factor to the Victualling Board, a book was kept by the said De-
" fendant and his Clerks, for the particular purpose of entering therein
" an account of all purchases made by the said defendant, or his order,
" for the Victualling Office, and in which entries were made accordingly,
" distinguishing whether the same was purchased or supplied from the
" said Defendant's own stand or stores, or the stands or stores of other
" persons, and of whom, with the quantities and prices, and which said
" book was called the Victualling Office buying journal."

" SAITH, that the said commissioners approved the said defendant's
" mode of keeping the account of purchases made by him for the Board's
" use, and his mode of averaging and fixing prices upon lots of corn
" supplied from the said defendant's own stores, as this deponent always
" understood and believes, he this deponent having frequently been pre-
" sent, and seen some of the said commissioners examine and inspect the
" said buying journal, kept between the said defendant and the board,
" and

“ and compare entries therein with vouchers, and never heard them find
 “ fault therewith. And that, deponent hath frequently carried the
 “ said buying journal to the Board, and left the same there for the in-
 “ spection of the said commissioners.”

“ SAITH, that he hath also seen Commissioners Hanway, Slade, Kirke,
 “ and Bates, present at Mr. Atkinson's 'compting-house door, when sam-
 “ ples of the said defendant's own corn and consignments have been
 “ mixing, and the average prices fixed, and that they knew the mode by
 “ which the said defendant supplied his own stores and consignments, as
 “ this deponent verily believes.”

“ SAITH, that he hath repeatedly heard Mr. Commissioner Slade express
 “ his approbation of the said defendant's conduct, and manner of keeping
 “ the accounts, and executing the business between him and the Board,
 “ and hath often heard him say to the said defendant, that the commis-
 “ sioners had nothing to do with the prices rendered by defendant to his
 “ consignors, and that the market price of the day of the consigned corn
 “ was the price they expected to be governed by, or used words to that
 “ or the like effect.”

“ SAITH, that he does not know or believe, that any entry of any pur-
 “ chases of grain, corn, or malt, bought for the said Commissioners, were
 “ ever made in the said Victualling Office buying journal, of purchases
 “ made for the Board, at any other price than the exact sum paid by
 “ the said defendant for the same, except only in two instances by mis-
 “ take, one of which was 100*l.* against him, by charging less than he
 “ paid, and the other 1*l.* 9*s.* 3*d.* in his favor, which were both corrected
 “ as soon as possible after they were discovered; or that entries of supplies
 “ from the said defendant's own stores or consignments were ever made
 “ in the said buying journal, at any greater price than the fair market
 “ price of the day.”

“ SAITH,

“ SAITH, that he is the better able to speak to the above particulars, he
 “ being the clerk who was principally employed in collecting and filing
 “ the sale notes and bills of parcels of the said purchases, and regulating
 “ prices in the invoices delivered to the board.”

“ SAITH, that he hath lately inspected the said victualling buying
 “ journal, and that the totals therein appear as follows, viz.”

		Qrs.	Bush.			£.	s.	d.
Wheat	—	115,943	3	amounting to	— —	222,523	9	2½
Malt	—	66,245	6	ditto	— —	95,145	6	7½
Pease	—	31,864	0	ditto	— —	51,162	14	10½
Oats	—	25,915	6	ditto	— —	21,465	2	0½
		Sacks.	lbs.					
Flour	—	18,865	242	ditto	— —	32,846	12	3½
		Cwts.	qrs.	lbs.				
Pot Barley	—	894	2	25	ditto	— —	474	4 1½
		Qrs.	Bu.	lbs.				
Oatmeal	—	486	5	34½	ditto	— —	1,054	19 2
						<hr/>		
						£. 424,672	8	5¼
						<hr/>		

“ SAITH, that he hath inspected the victualling invoice book, which
 “ contains the copies of the invoices by which Mr. Atkinson, from time
 “ to time, obtained money from the victualling board, on account of
 “ purchases and supplies, and that by such invoices it appears that the
 “ said defendant delivered to the victualling stores,

Wheat

	Qrs.	Bush.		£.	s.	d.
Wheat	—	115,943 3	at the sum of	—	—	222,523 9 2 $\frac{1}{4}$
Malt	—	66,245 6	ditto	—	—	95,145 6 7 $\frac{1}{4}$
Pease	—	31,864 0	ditto	—	—	51,162 14 10 $\frac{1}{4}$
Oats	—	25,915 6	ditto	—	—	21,465 2 0 $\frac{1}{4}$
Flour	—	Sacks. lbs. 18,865 242	ditto	—	—	32,846 12 3 $\frac{1}{4}$
Pot Barley	—	Cwts. qrs. lbs. 894 2 25	ditto	—	—	474 4 1 $\frac{1}{4}$
Oatmeal	—	Qrs. bu. lbs. 486 5 34 $\frac{1}{2}$	ditto	—	—	1,054 19 2
				<hr/> £. 424,672 8 5 $\frac{1}{4}$ <hr/>		

“ So that the purchases and supplies amounted to the sum of £.424,672
“ 8s. 5 $\frac{1}{4}$ d. and the total sum paid by the commissioners for the said arti-
“ cles, by the invoices delivered in, amounted to the like sum of
“ £.424,672 8s. 5 $\frac{1}{4}$ d.”

“ SAITH, that about Christmas, 1781, the said Mr. Atkinson having
“ the preceding Midsummer taken Mr. Henderson, his late clerk, into
“ partnership, and being then about to remove from their former house
“ of business, in Mark-Lane to Crutched Friars, deponent did, by the order
“ of the said Mr. Henderson, after their removal, burn the old rough
“ market books, and the account sales books.”

“ SAITH, that they were done with the accounts contained in all such
“ books, having been, previous to the destruction of them at the pre-
“ ceeding annual settling, journalized and posted into the ledgers, and
“ the same balanced, and the accounts therein proved right by double
“ entry, by the clerks and book-keepers of Mr. Atkinson, which jour-
“ nals and ledgers are preserved, and are now in perfect condition, so far
“ as deponent knows or believes.”

“ SAITH,

“ SAITH, that he burnt the said books without the direction and
“ privy of the said Mr. Atkinson, and unknown to him, as deponent
“ verily believes.”

THOMAS YOUNG BROWN,

Sworn in the Court of King's Bench, at Westminster,
the 10th of November, 1783. By the Court.

JACOB WILSON and THOMAS JONES.

“ DEPONENT Wilson saith, he was book-keeper to the above named
“ defendant, from March, 1771, to July, 1783; within which time was in-
“ cluded the whole period that said defendant bought corn on commission
“ for the Victualling-Office.”

“ DEPONENT Jones saith, he was clerk to the said defendant from
“ January, 1778, to July, 1783, which period included the whole time
“ defendant bought corn on commission for the Victualling-Office.”

“ DEPONENTS say, that the book called the victualling buying journal,
“ in which he, deponent Wilson, hath written his name, is the original
“ book, and contains all the commission transactions executed by the de-
“ fendant, for the Victualling-Office, to the best of their knowledge and
“ belief.”

“ SAY, that defendant kept books called rough market books, and
“ also account sales books, which rough market books and account sales
“ books, did not contain any entries, to the best of their knowledge and be-
“ lief, to the Victualling-Office, either in respect of purchases or supplies.
“ —That the said market books contained the names of the ordinary
“ buyers, with dates, quantities and prices of grain sold to them by de-
“ fendant.

“fendant. And the sale books contained the account sales rendered by
 “him to his consignors, with date, quantity and price of their consignments,
 “without any entry of the names of the purchasers thereof; nor is it
 “usual for Cornfactors, to the knowledge or belief of deponents, to enter
 “the names of the purchasers in such sale books.”

“SAY, that the Victualling-Office business was so considerable that in
 “the commencement of it, defendant appropriated said book, called the
 “buying journal, before-mentioned, to that use; and that when he had
 “orders to buy and ship grain for ordinary correspondents, and happen-
 “ed to purchase of the same persons as he, at the same time, purchased
 “of for the Victualling-Office, he required separate bills of parcels for
 “such purchases.”

“SAY, that both the part purchased and the part supplied for the
 “Victualling-Office, were to the best of their knowledge and belief, all
 “duly entered in the said victualling buying journal.—The pur-
 “chases according to the seller's bills and receipts (all which bills and
 “receipts deponent Wilson hath compared with the entries thereof
 “and found them right) and the entries of supplies were made at the
 “market prices, as deponents always understood and believe; having
 “heard defendant order his chief clerk, in whose department the same
 “was, to be careful in making the market prices his guide in charging
 “defendants supplies to the Victualling-Office.”

“DEPONENT Jones saith, he has compared the supplies with the pur-
 “chases made at the same time, and found them generally alike; and in the
 “instances wherein they vary, the supplies, as the buying journal shews,
 “are oftner under than above the price purchased at.”

“DEPONENTS say, that the supplies of the same day were often charged
 “at various prices according to the different qualities of the several lots,
 “as the said victualling buying journal shews.”

“SAY

" SAY, that they frequently assisted the other clerks in making out the
 " invoices and bills of parcels to the Victualling-Office, which were usually
 " done at nominal prices, in order to obtain Victualling-bills in the manner
 " of imprests, or for money on account; it appearing to them impossible,
 " from the nature of the corn trade, to ascertain the precise cost of each
 " cargo or delivery distinctly, from their being generally comprized of
 " many mixed purchases.—But that when it happened that a single pur-
 " chase constituted a specific delivery, and a certificate was had for the
 " same, and the price known to defendant at the time of making out the
 " invoice, then it was, as deponents understood, the rule of the de-
 " fendant's counting-house, that the invoices should be made out for every
 " such purchase at the precise price the same cost, and which was done ac-
 " cordingly, as deponents believe; and that as frequently as the barges
 " and lighters could, from the magnitude of the business be cleared, a
 " settling was made, by first ascertaining the amount of the purchases and
 " supplies in the victualling buying journal, then calculating how much
 " remained due to Defendant, and then making out the last invoice for the
 " precise balance and no more."

" SAY, they apprehend and believe from defendant's books and cor-
 " respondence, that the price of the wheat furnished by Mr. William Adams,
 " of Totness, to the stores of Plymouth, between 31st August, and 22d No-
 " vember, 1779, was not ascertained between defendant and Mr. Adams,
 " till the 2d December following, on the said Adams's coming to town."

" SAY, that 657 quarters, 4 bushels, part of the said wheat, was in-
 " voiced by defendant to the Victualling-Office, on the 11th November,
 " at 37s., as appears from defendant's copy of the invoice, and that it
 " was charged by Mr. Adams to defendant at 39s. and that 729 quarters,
 " 7 bushels, also part of said wheat, was invoiced by defendant to the
 " Victualling-Office, on the 27th November, at 36s. as appears from
 " defendant's copy of such invoice, and was charged by Mr. Adams to
 " defendant at 34s. 6d."

" SAY

“ SAY, that the settling, which included all the said wheat furnished by
 “ Adams, was accurately adjusted by defendant’s last bill of parcels to
 “ the Victualling-Office, dated 23d December, 1779, for 386 quarters, 7
 “ bushels, at 24s. 3d. per quarter, £469 1s. 8½d. which quantity and
 “ sum added to the totals of twenty-five preceding invoices, made out at
 “ nominal prices, made the whole amount 13,892 quarters, and
 “ £21,734 4s. 8½d. and which 13,892 quarters and £21,734 4s 8½d. the
 “ purchases and supplies had first been found to amount to, as the victual-
 “ ling buying journal, and the copy of the invoices, as well as the victual-
 “ ling bills granted for the same, will confirm; that every settling, including
 “ the whole commission transactions of the defendant with the Victualling-
 “ Office, was adjusted and balanced in like manner, and with equal ac-
 “ curacy to the best of these deponent’s knowledge and belief, for which
 “ reasons said defendant could not have been any gainer by the previous
 “ invoice prices being charged at a higher rate than the article cost.”

“ SAY, that 252 quarters of malt consigned by Mr. William Adams,
 “ as appears by said Adams’s letter to defendant, on 17th March, 1780,
 “ was invoiced with another cargo of 215 quarters, on the 31st March,
 “ 1780; which 215 quarters was the first cargo that sailed from London
 “ for Plymouth, after the defendant had received the account of the
 “ quantity from Mr. Adams for said quantity of 252 quarters; and it ap-
 “ pears that the invoice was made out for both in the usual manner at the
 “ nominal price of 27s per quarter, and as a confirmation of the same
 “ being at a nominal price.—SAY, they find from examining defendants
 “ copies of the invoices of malt, that all the invoices, from the 29th
 “ February, to 15th April, 1780, both dates inclusive, are all at 27s.
 “ and are twelve in number, being seven immediately preceding, and
 “ four next following said invoice of Adams’s malt, amounting to
 “ 8140 quarters, 6 bushels; although bought and supplied at various
 “ prices, as appears by the Victualling buying journal.”

“ SAY, they have examined the correspondence between defendant and
 “ said Adams, and between defendant and said agent, respecting said malt;
 “ and in defendant’s letter to said Adams, of the 29th February, 1780,
 “ are these words “ when your malt is delivered, I will send you the best
 “ account sales of it that the London market will justify.”—Meaning
 “ thereby, as deponents believe, the best price he could impartially and
 “ justly charge to the public in the victualling buying journal, and
 “ governing himself by what it would have fetched at London.”

“ AND he saith, that the same price of 25s. which defendant charged in
 “ the said Victualling buying journal, he rendered to said consignor,
 “ and was no gainer by its being invoiced at 27s. being virtually paid in
 “ the ultimate malt settling, which included it, the exact price so entered
 “ and so rendered and no more, as appears by the buying book and copies
 “ of invoices: and in Mr. Tonkin, the agent victualler’s letter, of the
 “ 25th February, 1780, to defendant, are these words, “ you have also
 “ inclosed the master brewer’s letter, with his opinion of the sample of
 “ Mr. Adams’s malt offered: I found at the brewhouse another sample
 “ Mr. Adam’s clerk had sent the master brewer, which was not so high
 “ coloured as that sent me.” And in defendant’s letter to said victual-
 “ ling agent at Plymouth, on the 29th February, 1780, are these words,
 “ —I have to thank you and Mr. Williams for your trouble and candour
 “ respecting the malt, and have given Mr. Adams leave to ship to you
 “ accordingly, say about 300 quarters, and I have to desire that both you
 “ and the master brewer will see that the bulk is like the sample, and that
 “ it be shot in a separate lot and not with the London malt; but when
 “ brewed, which I would wish to have immediately before hot weather, I
 “ desire the grist may always be composed of half Mr. Adams’s, and half
 “ London Malt.”

“ SAY, they have examined the evidence which said Adams, as they
 “ understand and believe, delivered in writing to a committee of the House
 “ of Commons, in which is the following expression:—“ It is necessary
 “ that I observe my first mentioning of this malt was in London person-
 “ ally

“ ally to Mr. Atkinson, and he said it was not good enough for the service;
 “ but if I chose to consign it to him in London, he would get the best price
 “ he could for me; I consented to this provided I could procure a vessel, if
 “ not, I begged he would permit me to send it into the stores at Plymouth;
 “ and render me account sales of it in the same manner as if I had sent
 “ it to London, and that I should be satisfied with the best price he
 “ could there have gotten me for it, subject to the same charges.”

“ SAY, It was customary with defendant to include deliveries made by
 “ his correspondents on his behalf at the out-ports in the same invoice
 “ with other cargoes sent from London; and that as deponents always
 “ understood and believe, the reason for so doing was to save expence as
 “ the fewer the invoices the fewer were the fees of office and stamps of bills
 “ of sale; and because victualling bills of about £1000, as deponents un-
 “ derstood and believe, generally sold better than small ones.”

“ SAY, they find upon examination of the victualling invoice copies, it
 “ does not appear that defendant charged any freight or shipping expences,
 “ in many instances which occurred, upon the part so delivered free into
 “ store, during the whole transaction, save and except in the single instance
 “ of said malt delivered by Mr. Adams; and they apprehend the clerk
 “ who made out the invoice must have been led into the said mistake, from
 “ the circumstance of the voucher being a bill of lading, similar to the other
 “ cargo which went from London and was included in the same invoice,
 “ and which was the usual voucher for all malt shipped at London:
 “ whereas the usual voucher for malt and other grain delivered at the out-
 “ ports free of charges, was a certificate from the agent victualler.”

“ SAY, that defendant purchased 300 quarters of malt for the victual-
 “ ling-office, of Mr. George Hankin, the 7th February, 1780, at 30s.
 “ and must have been invoiced to the victualling-office at or under 28s.
 “ as deponents find no higher price in the bills of parcels than 28s. for
 “ malt to the King's London brewhouse where Hankin's malt was de-
 “ livered

"livered, as these deponents believe, between 7th February and 13th
 "June; and 150 quarters of malt of Tree and Co. the 24th November,
 "1780, at 32s. 6d. and 150 quarters of Mr. Alloway, the 8th December,
 "32s. 6d. as appears by victualling buying journal. Whereas no malt was
 "ever invoiced by defendant at any period to the Victualling-Office, what-
 "ever, higher than 32s. upon commission to deponents knowledge or belief,
 "and which fact the invoice copies will shew, but all said articles being re-
 "gularly entered in said victualling buying journal, at the price each cost, de-
 "fendant was no loser by them; and there are many similar instances in
 "which much higher prices were paid by defendant, as appears by victual-
 "ling buying journal, than those in the invoices. And it appears to depo-
 "nents, from the report of the committee of the House of Commons,
 "that in sevenwheat balance bills, between the 12th September, 1778,
 "and the 10th November, 1780, he charged £.815 11s. 6¹/₂d. less than
 "said wheat cost; which account deponents believe to be true; but as
 "defendant was no real loser thereby, so he was no gainer when the
 "invoices might be higher than they cost; the whole being correctly ad-
 "justed and balanced by the last bill of every settling."

"SAY, that defendant bought of Robert Milton, on the 22d of May,
 "1779, 160 quarters, and 40 quarters of malt, the 24th ditto 50 quar-
 "ters, and 40 quarters of malt, and on the 26th ditto 50 quarters, and
 "67 quarters 4 bushels of malt, but he did not buy 160 quarters, and 40
 "quarters, on the 26th, nor 50 quarters, 40 quarters, 50 quarters, and
 "67 qrs. 4 bush. nor any other quantities whatsoever of him on the 28th
 "of May, 1779, to the knowledge and belief of deponents, and as ap-
 "pears to them from reference to defendant's Ledger, of deponent Wil-
 "son's hand-writing, which he deponent Wilson says was written at the
 "time of the transactions, which shews said malts were bought on said
 "22d, 24th, and 26th of May, and that none appears to have been
 "bought on the 28th of said month, nor does any appear, nor do de-
 "ponents believe any was bought between the 26th of May, and the
 "11th of June. And deponents have also referred to the original Sale-
 "notes,

“ notes, which they believe to be of said Robert Mitton’s own hand-
 “ writing, they being well acquainted therewith, and which are as
 “ follow, viz.

Sold Christopher Atkinson, Esq.	Sold Christopher Atkinson, Esq.	Sold Christopher Atkinson, Esq.
Stroud Qrs. 160 } Amber Malt Hubert 40 } at 27s.	Goddard Qrs. 50 } Malt Jennings 40 } at 26s. 6d.	Panter Qrs. 59 } Amber Malt Sheen 50 } at 26s. 6d. Morkland 67½ }
May 22, 1779. Robert Mitton.	May 24, 1779. Robert Mitton.	May 26, 1779. Robert Mitton.

“ SAY, that when defendant bought said malt of said Robert Mitton,
 “ he had no orders to buy malt on commission for the Victualling Office;
 “ as they verily believe the board’s first order to said defendant to pur-
 “ chase on commission, being dated the 28th of May, as appears to them
 “ from the copy of the board’s order, in the possession of said defendant,
 “ and from victualling invoice book, but that said defendant was at that
 “ time executing a bargain of 14,000 quarters, which it appears by his
 “ books, he sold to the commissioners of the Victualling Office, for the
 “ use of the crown, on the 14th of the preceding month (April 1779)
 “ and which was not completed ’till the 26th of November following,
 “ as appears from victualling invoice book.

“ SAY, upon referring to defendant’s ledger, it appears he did not buy
 “ any malt of Thomas Gray on the 3d of June 1779, but on the 2d of
 “ June, he bought of him 200 quarters, which measured out 196 quar-
 “ ters and 24 gallons, which he bought for his own account towards the
 “ execution of his said then depending bargain of 14,000 quarters, as
 “ appears to deponents from the circumstance of said purchase being en-
 “ tered in defendant’s ledger, in the account of purchases for the exe-
 “ cution of said bargain, and not with the purchases made on com-
 “ mission for the victualling board; And also from the sale note of said
 “ purchase, being put in a drawer with the sale notes of purchases made
 “ towards executing of said bargain of 14,000 quarters, and not being
 “ put

“ put upon a file, or having any file-hole in it, as was the case with the
“ false notes of purchases made on commission for the board, and for which
“ false notes alone a particular file was appropriated.

“ SAY, they have referred to the vouchers for the malt delivered be-
“ tween 25th of May, and 16th of June 1779, when a certificate was
“ granted to defendant for 733 quarters 3 bushels, and no such parcel
“ appears to have been delivered as 200 quarters, Gray's nominal quan-
“ tity, nor 196 quarters 24 gallons, Gray's real quantity, those vouchers
“ were the King's meters and millers accounts.

“ SAY, that defendant never bought any peas of William Batson at
“ any time whatever, to the recollection, knowledge or belief of depo-
“ nents, as they never knew of any bill of parcels, or invoice, or entry,
“ to shew such a transaction.

“ SAY, that on 19th of May, 1780, defendant bought 327 quarters of
“ peas of Scott and Willes, at 30s. per quarter, for the Victualling-Office,
“ and at the very same time, as appears by said buying book, was entered
“ as a supply from himself, in said book 1,152 quarters, at the same price
“ which was 5s. and 5s. 6d. per quarter, lower than defendant had been
“ obliged to give, 4 days before, as appears by the purchases made of
“ Shrimpton and Co. on 15th of said month.

“ SAY, that on the 19th of May, 1780, the said defendant had not any
“ peas in his possession belonging to said William Batson, as appears to
“ deponents from the account and correspondence between defendant and
“ said Batson, they these deponents having lately examined the same, but
“ say that about the 13th of June, before all his said supply of 1,152
“ quarters to the board were delivered, some arrived by consignment from
“ said Batson, and defendant applied them in the execution of his said
“ supplies, and according to the custom and usage of the corn trade, he
“ rendered to said consignor the market price at the time of their arrival,
“ which happened to be 28s. 6d. that article having fallen in the interim
“ 18d. per quarter, as the weekly register of the prices which deponents
“ have

“ have carefully examined shews. Whereas, had the price risen as much
“ between the entry of the supply to the board on the 13th of May, and
“ the arrival from Batson about the 13th of June, the defendant would,
“ as deponents apprehend and believe, according to his usage of doing
“ business, have rendered 31s. 6d. per quarter, to said Batson, the con-
“ signor, and in that case have been a loser of 18d. per quarter.

JACOB WILSON and THOMAS JONES.

Sworn at Serjeant's Inn, this 10th day of November, 1784,

Before me W. H. ASHHURST.

CHRISTOPHER CHAMBERS, Merchant,

“ SAITH, that he has carefully considered certain books said to con-
“ tain an account of the business done for the Victualling-Office, by
“ Mr. Atkinson.”

“ THAT one book, called the Victualling-Office buying-journal, ap-
“ pears to contain the real prices of the corn and grain bought for or
“ charged to that board.”

“ THAT two other books, called the invoice books, contain nominal
“ prices, for the purpose of obtaining imprest bills only.”

“ THAT the real prices are to be found only in the buying journal,
“ and not in the invoice books.”

“ THAT both these books are made to correspond by an invoice, called
“ a balance bill, at each settlement.

“ THAT this appears a very good mode of stating such accounts for
“ all parties, and that the nominal prices in the invoice books, being
“ more or less than the real prices, can make no difference, in as
“ much as they are regulated by the last invoice or balance bill.”

“ THAT one of those settlements appears to him to contain an account
“ of grain, bought of William Adams, jun. at 34s. 6d. which said grain
“ appears to this deponent to be charged at 36s. in the invoice book;
“ but that upon referring to the buying journal, where alone the true
“ price

" price can be expected to be found, it there stands charged at 34s. 6d.
" the real price, at which it appears to have been bought."

CHRISTOPHER CHAMBERS.

Sworn at Serjeant's-Inn, 8th November, 1783,

Before F. BULLER.

JAMES BLACK,

" SAITH, that he hath carefully considered certain books, said to contain an account of the business done for the Victualling-Office, by Mr. Christopher Atkinson."

" THAT one book, called the Victualling-Office buying journal, appears to contain the real prices of the corn and grain bought for or charged to that Board."

" THAT two other books, called the invoice books, contain nominal prices, for the purpose of obtaining imprest bills only."

" THAT the real prices are to be found only in the buying journal, and not in the invoice books."

" THAT both these books are made to correspond by an invoice, called a balance bill, at each settlement."

" THAT this appears a very good mode of stating such accounts for all parties, and that the nominal prices in the invoice books being more or less than the real prices can make no difference, in as much as they are regulated by the last invoice or balance bill."

" SAITH, that one of those settlements appears to him to contain an account of grain, bought of William Adams, jun. at 34s. 6d. which said grain appears to this deponent to be charged at 36s. in the invoice book; but that upon referring to the buying journal, where alone the true price can be expected to be found, it there stands charged at 34s. 6d. the real price, at which it appears to have been bought."

JAMES BLACK,

Sworn at Serjeant's-Inn, 8th Nov. 1783,

Before F. BULLER.

WILLIAM HODGSON, Esq;

“ SAITH, that on or about the beginning of the year 1773, he was de-
 “ fired by John Saville, of Enfield, in the county of Middlesex, Esq; to
 “ go to Mr. Atkinson’s counting house, in order to examine Mr. Atkinson’s
 “ books, and make his observations thereon and on the general business
 “ of Mr. Atkinson.”

“ THAT deponent did, in consequence of such request, call on Mr.
 “ Atkinson, and did then examine the said books, as far as he conceived
 “ necessary for the then purpose, and gave his report to the said Mr.
 “ Saville, as the fact appeared to him, namely, that Mr. Atkinson appear-
 “ ed to this deponent to be in exceeding good circumstances, and in a
 “ very flourishing and extensive business, and that his books were remark-
 “ ably well and accurately kept; and in consequence thereof a marriage be-
 “ twixt Mr. Atkinson and Mr. Saville’s daughter soon after took place;
 “ and deponent hath lately, at Mr. Atkinson’s request, looked into and
 “ examined Mr. Atkinson’s books, and that to the best of deponent’s
 “ belief, the books which Mr. Atkinson produced to deponent for ex-
 “ amination, were part of them the identical books examined by depo-
 “ nent in 1773, and the subsequent ones evidently are a fair regular conti-
 “ nuation of books kept just in the same way as those produced in 1773.”

“ THAT deponent in particular took an account of Mr. Atkinson’s
 “ dealings from Midsummer, 1777, to Midsummer, 1778; and from Mid-
 “ summer, 1778, to Midsummer, 1781.—That it appears to deponent,
 “ that from Midsummer, 1777, to Midsummer, 1778, Mr. Atkinson did
 “ not do any business for the Victualling-Office, as their factor or agent:
 “ but that from Midsummer, 1778, to Midsummer, 1781, includes the
 “ whole period in which he was employed by that board; and yet, that not-
 “ withstanding the encreased capital of Mr. Atkinson, there appears to be
 “ only 4s. per Cent. difference in the proportion of profits betwixt one
 “ period and the other, which deponent thinks the strongest presumptive
 “ proof.

“ proof that Mr. Atkinson served the Victualling-Office upon the same
 “ terms under which, prior to his connection with them, he served his
 “ private employers.”

“ THAT deponent is perfectly satisfied of the utter impossibility of the
 “ books he examined having been made for the purpose of deceiving;
 “ but that they are the real genuine books as kept at the time the business
 “ was done.”

“ THAT on Sunday, the 9th day of November last, this deponent called
 “ on Mr. and Mrs. Atkinson, at their house in Park-Street, and having that
 “ day conversed with several gentlemen in the profession of the law on
 “ Mr. Atkinson's case; he reported to Mr. and Mrs. Atkinson, that the
 “ general opinion seemed to be, that his, Mr. Atkinson's punishment
 “ would be severe, and that deponent therefore did submit to Mr. and
 “ Mrs. Atkinson's consideration whether it might not be prudent for Mr.
 “ Atkinson to withdraw to the continent for the present; and deponent
 “ verily believes that it was in consequence of his suggestion that
 “ Mr. Atkinson did withdraw.”

WILLIAM HODGSON.

Sworn at my chambers in Serjeant's-Inn,
 this 25th day of June, 1784,
 E. WILLES.

JOHN BOVILL,

“ SAITH, that he hath been a corn-factor and corn merchant, in
 “ London, for 16 years, and perfectly understands the practice of the
 “ said trade.”

“ SAITH, that it is an allowed practice in the corn business, for the
 “ same person to trade as a corn merchant, by buying and selling corn,
 “ and to exercise the business of a corn-factor, and, as such, to make
 “ bargains

“bargains in speculation, and to supply their own consignments and speculations in the execution of buying orders, at the fair market price of the day, and to be paid a commission thereon, as well by the correspondent he ships it for, as by the consignor.”

“SAITH, the shipping-factors find this practice very necessary to facilitate that dispatch, which is generally required in the execution of orders, whether for exportation or for the public service.”

“SAITH, that it is a constant practice upon the Corn-Market, when a factor purchases a quantity of corn of one person, composed of several quantities of different qualities, to pay an average price for the whole, without fixing a price to each separate parcel, and for the factor, who sells the corn in such case, to render each correspondent account sales and price, according to his respective quantity and quality.”

“SAITH, that he did in the month of April, 1782, examine the accounts between the defendant and the commissioners of the victualling, consisting of a book, call'd the Victualling-Office buying journal, wherein was contained an account of the corn and grain, appearing to have been furnished by the said defendant for the Victualling-Office, distinguishing persons of whom the same was had, quantities, price per quarter, and total sums paid; and two books, called the Victualling-Office invoice books, in which were entered invoices and bills of parcels of corn and grain appearing to have been delivered by the defendant for the Victualling.”

“SAITH, that he did at the same time compare the total quantities and total sums in the said buying journal, with the total quantities and total sums in the said invoice books, and found them exactly alike; and that although the prices in the separate invoices, and the prices of the separate purchases and supplies are not alike, which, from the nature
“ of

“ of the corn trade, it is not possible that they should, but it is apparent,
 “ that they were regulated and adjusted by the price charged upon the
 “ last invoice of each settling, and made to agree exactly.”

“ SAITH, that he did, at the same time that he examined the said books
 “ as aforesaid, compare the bills and receipts of that part which had been
 “ entered in the said buying journal, as purchased for the board, with the
 “ respective entries thereof in the buying journal, and found all the said
 “ entries to be right, as well in quantities as prices.”

“ SAITH, that as to that part of the corn and grain entered in the said
 “ buying journal, to have been supplied by said defendant, or bought of
 “ himself, the same having been, as deponent understands and believes,
 “ either the said defendant's own property, or consignments made to
 “ him, there could not from the nature of it be bills and receipts for the
 “ same, deponent therefore compared those prices with the prices of
 “ the purchased part, when they happened at the same time, which was
 “ very frequently the case, and found that they were generally alike.”

“ SAITH, that he compared his wheat supplies with the returns to the
 “ Lord-Mayor, and found them from 1s. to 1s. 6d. per quarter under
 “ the best price; he also compared them with the purchases made of one
 “ of the most considerable wheat factors, and found them 1s. 5d. per
 “ quarter less upon the average than defendant had paid the said fac-
 “ tor.”

JOHN BOVILL.

Sworn at my House in Lincoln's-Inn-Fields,
 the 5th of November, 1784,
 Before F. BULLER.

THOMAS

THOMAS FARRER, of LONDON,

" CORN-FACTOR and corn-merchant, maketh oath, and saith, that
 " he knows, and is perfectly acquainted with the nature of the corn
 " and flour trade, having constantly transacted business, as a corn-factor,
 " in the port and market of London, for upwards of forty-six years,
 " and that he verily believes, that during that period, he hath bought
 " more wheat and flour for his Majesty's fleets and armies, and for the
 " use of merchants for exportation, than any other person whatsoever,
 " and that in the year 1763, and part of the year 1764, he exported up-
 " wards of 150,000 quarters of wheat."

" AND this deponent further saith, that it is an allowed practice in the
 " corn business, for the same person to trade as a corn-merchant, by buy-
 " ing and selling corn; and to exercise the business of a corn-factor, and
 " as such, to make bargains in speculation, and to supply their own con-
 " signments and speculations, in the execution of buying orders, at the
 " fair market price of the day, and to be paid a commission thereon,
 " by the correspondent for whom it is shipped, as well as the consignor."

" AND this deponent further saith, that the shipping-factors find this
 " practice necessary to facilitate that dispatch, which is generally required
 " in the execution of orders, whether for exportation or for the public
 " service."

" AND this deponent further saith, that it is a constant practice upon
 " the Corn-Market, when a factor purchases a quantity of corn of one
 " person, composed of several quantities of different qualities, to pay an
 " average price for the whole, without fixing a price to each separate
 " parcel, and for the factor, who sells the corn in such case, to render
 " such correspondent account sales and price, according to his respective
 " quantity and quality, respect being had to the compound sale, of
 " which it forms a part."

" AND

“ AND this deponent further saith, that when a cornfactor's orders
 “ are so extensive, as to oblige him to load and dispatch several cargoes
 “ weekly, and that for a long succession of time, as the defendant appears
 “ to have done, his purchases, which must be proportionably extensive,
 “ will, from the nature of the corn trade in London, consist of a vast
 “ number of samples, on board many different hoys, of various quanti-
 “ ties, qualities and prices; and each cargo, which such factor ships,
 “ will of necessity be composed of these various purchases mixed toge-
 “ ther, as the nature of the corn trade makes it requisite to mix together
 “ grain of different qualities and prices, that the several cargoes may be
 “ as nearly as possible of one average quality.”

“ AND this deponent further saith, that in making purchases for mer-
 “ chants, it is usual for them to make payments upon account, before
 “ any invoice or bill of parcels is delivered, containing a final charge,
 “ to assist the factor in making his payments to those of whom he pur-
 “ chased, it being usual to pay for all the Kentish, and some of the Essex
 “ wheat in particular, in two or three days after the same is purchased;
 “ but it being contrary to the usage of the victualling-board, as this depo-
 “ nent well knows, to make payments upon account, or to grant imprests,
 “ they requiring invoices or bills of parcels at specific prices, it became
 “ necessary for the defendant, in order to obtain victualling-bills upon
 “ account, without which it would have been impossible for him to
 “ carry on such extensive dealings, to make out invoices at some price,
 “ and which, from the nature of the business, was of necessity a nominal
 “ price, in as much as each cargo, consisting of a great variety of pur-
 “ chases of different qualities, quantities and prices, but all mixed and
 “ blended together, as before stated, rendered it impracticable to ascer-
 “ tain in the invoice or bills of parcels the precise purchases of which each
 “ separate cargo was composed, except, which would rarely happen,
 “ where one particular purchase formed a delivery of itself.”

“ AND

“AND this deponent further saith, that it appears to this deponent, that the defendant could not avoid, for the reasons before stated, making out his invoices at a nominal price, and that his keeping a buying book for real prices, and sending in invoices or bills of parcels, at nominal prices, controuled and adjusted by the last invoice of every settling, properly called the balance bill, was in this deponent’s apprehension and belief, the best, if not the only mode, in which the accounts could be properly kept, and becomes a fair debtor and creditor account, the buying book shewing the true quantities and prices for which the defendant was creditor, and the invoices and bills of parcels, defendant having received victualling-bills for the same, being the sums for which he was debtor to the said board.”

“AND this deponent further saith, that it appears from the said accounts, that many invoices were delivered at fractional prices of odd pence, half-pence and farthings, which circumstance alone, this deponent apprehends, is sufficient to shew to all persons of any knowledge in the corn trade, that such charge must have been in all such instances a balancing charge, there being no such thing known in the Corn Market, as a fractional price of odd pence, half-pence, and farthings, the prices universally, at the London market, being at a certain number of shillings per quarter, or at a certain number of shillings and sixpence, nine-pence, or three-pence, one or more quarter parts of a shilling, being the only fractions that ever form part of any price.”

THOMAS FARRER.

Sworn at my House in Lincoln’s-Inn-Fields,
the 5th of November, 1784,
Before F. BULLER.

WILLIAM

WILLIAM SHEARWOOD,

OF FREEMAN'S-LANE, SOUTHWARK, GENT.

" MAKETH oath, that he was a corn lighterman, in the port of Lon-
 " don, for thirty-eight years and upwards, that during the said period he
 " lightered or worked several hundred thousand quarters of grain and
 " malt, for different corn factors, distillers, brewers, and other persons,
 " and did also, during the said period, buy many thousand quarters of
 " grain for several of his said employers, and is well acquainted with the
 " nature and usage of the different branches of the corn trade, respecting
 " both the buying, lightering, and shipping, of the different articles, as
 " it is carried on at the Corn-Market, in Mark-Lane, and upon the river
 " of Thames: and this deponent further saith, that it is the constant prac-
 " tice of the trade, to buy lots or runs of corn of different quantities and
 " qualities at one average price, so that the prices rendered to the several
 " consignors, cannot be the same as that price given, and consequently
 " charged for the whole of such lot; and that the proportioning and
 " averaging thereof, are regulated according to the judgment and option
 " of the factor."

" AND this deponent further saith, that it was his custom in the ac-
 " counts made out and delivered by him to his employers, of the corn
 " he worked and shipped for them, to state the quantity of each lot,
 " and the names of the factors, of whom it had been bought; and then
 " how he had disposed of it, by stating the ship and captain's name, with
 " the quantity of each cargo he shipped."

" AND this deponent further saith, that when shipping several cargoes
 " at the same time, or in quick succession one to another, the different
 " cargoes unavoidably, from the nature of the business, partook of the
 " same purchases, it was impossible for him to furnish his employers
 " with

“ with the particulars of those purchases or parcels, and parts of parcels
 “ which composed each distinct cargo shipped; and according to the
 “ experience, and in the apprehension of this deponent, no lighterman
 “ who ever shipped many cargoes of any one species of grain for one
 “ employer, consisting of many hundred quarters weekly, and for a suc-
 “ cession of many weeks as before described, ever did, or could
 “ furnish the merchant or factor with an account of the particular pur-
 “ chases, parcels, and parts of parcels, which each distinct cargo must
 “ necessarily consist of.”

“ AND this deponent further upon his oath saith, that therefore it must,
 “ in his belief, be totally impossible for any merchant or factor, who
 “ having bought and shipped large quantities of corn, amounting to
 “ several cargoes weekly, and for a succession of weeks, in the port of
 “ London, to make out his several invoices at the exact prices which the
 “ identical corn that constituted each cargo had actually cost.”

“ AND this deponent further saith, if any merchant or factor, who
 “ might have the execution of such large transactions, were to pretend,
 “ or attempt to make out every invoice at the precise cost of all the
 “ different lots, parts and parcels which comprized each cargo, he would
 “ find it, from the nature of the trade, actually impossible to be
 “ done.”

“ AND this deponent further saith, that it was usual with those corn-
 “ factors for whom he shipped corn, to appropriate such of their own
 “ consignments in the execution of their shipping orders as were suitable
 “ for the purpose, and to charge the same at the fair market price of the
 “ day, and to charge the usual commission thereon to the correspondent
 “ for whom shipped, as well as to the consignors; and likewise to buy
 “ corn from time to time on speculation, and to appropriate it in the
 “ execution of their shipping orders, charging the same at the fair market
 “ price, and the usual commission thereon.”

“ AND this deponent further saith, that from the experience which
 “ he hath had, during more than forty five years, as apprentice and
 “ master; he is convinced the nature of the corn trade is such, that
 “ extensive orders could not be executed with the dispatch generally
 “ required; and more especially in time of war, when convoys are to be
 “ joined; nor with equal advantage, in point of price, to the shipping
 “ correspondent, if the buying factors were not to pursue this mode of
 “ transacting the business.”

“ AND this deponent further saith, he has carefully examined three
 “ books, namely, one titled ‘ Victualling Bought Journal,’ the others
 “ titled ‘ Victualling Invoice Book,’ (No. 1, and No. 2) which three
 “ books are certified under the hands of Jacob Wilson, late book-keeper,
 “ and Thomas Jones, late clerk to Christopher Atkinson, to be the ori-
 “ ginal books in which all the accounts were kept of the commission
 “ transactions between the said Mr. Atkinson and the commissioners for
 “ victualling his Majesty’s Navy, and which books this deponent be-
 “ lieves (as they appear to the entire conviction of his mind) to be ori-
 “ ginal authentic books.”

“ AND this deponent further saith, that from an examination of the
 “ sellers bills and receipts, and he is well acquainted with the hand-
 “ writing of many of the persons who signed the said receipts or vouchers,
 “ that the entries in the book called the Victualling bought Journal,
 “ which consist of purchases made of other persons, are, he verily be-
 “ lieves, at just and real prices, as they correspond with the said bills
 “ and receipts, and the entries in the said Victualling bought Journal,
 “ that are in the said Christopher Atkinson’s own name, appear to him,
 “ upon the nicest examination and comparison which he hath made of
 “ them, to be at the fair market prices, and the invoices and bills of
 “ parcels from Mr. Atkinson to the victualling board, appear to this de-
 “ ponent upon a careful examination thereof, to be chiefly at nominal
 “ prices, and that because, as this deponent apprehends and believes, it

“ was

“ was impossible to make them out at the exact prices which the grain of
 “ each cargo had cost, nevertheless all the totals in the said Bought Jour-
 “ nal, consisting of real prices, and the totals of the invoices, consisting
 “ of nominal prices, which this deponent hath examined and compared,
 “ do exactly agree both in quantity and amount: and whether each in-
 “ voice might happen to be made out at more or at less than the identical
 “ corn of such cargo might cost, it could be no gain nor loss to Mr. At-
 “ kinson, whilst the prices were right in the Bought Journal, the sums
 “ there being from the adjustment of the balance bill evidently what he
 “ eventually received, and no more.”

“ AND this deponent further saith, that upon his having carefully ex-
 “ amined the before-mentioned victualling Invoice Books, he found
 “ amongst the several balance bills therein stated, the originals of which
 “ he apprehends and believes must have been examined and passed by the
 “ accomptant for cash, at the Victualling Office, it appearing by Mr.
 “ Atkinson's books that victualling bills were duly granted to him for
 “ them; that there are the following ones made out at the under fractional
 “ prices, viz. one for wheat at 38s. 7d. ditto at 38s. 4½d. ditto at 39s. 3½d.
 “ ditto 37s. 10d. ditto 33s. 4d. ditto 26s. 11d. ditto 37s. 8½d. ditto at
 “ 42s. 10d. one for pease at 35s. 11d. ditto 33s. 3½d. ditto 33s. 2d. ditto at
 “ 31s. 3½d. ditto 30s. 3½d. ditto 28s. 8½d. ditto 33s. 8d. ditto 33s. 1d. one
 “ for oats at 15s. 1¾d. ditto 15s. 1½d. ditto 16s. 4d. ditto 18s. 5d. ditto
 “ 16s. 2d. ditto 16s. 5d. plus 6¾d. which fact alone, this deponent appre-
 “ hends must have been sufficient to have shewn to every one the least
 “ acquainted with the manner in which the corn trade is carried on in
 “ London, that all those were balancing charges to the nominal prices
 “ contained in the invoices, in as much as corn is never bought nor sold
 “ at any such fractional prices, but always at a certain number of shil-
 “ lings per quarter, or with the even parts of a shilling, say three-pence,
 “ six-pence, or nine-pence, and no other, in addition to the shillings.”

“ And.

“ AND this deponent further saith, that it appears to him to have been,
 “ and in his apprehension and belief was, not only the best, but the only
 “ method that could have been adopted for the execution of the business
 “ with dispatch, and of keeping the accounts to secure strict justice to
 “ both parties.”

WILLIAM SHEARWOOD.”

Sworn at my house in Spring Gardens,
 this 28th day of Feb. 1785.

Before me,

W. H. ASHHURST.

On the 27th Nov. 1784, the C O U R T passed the following
 Sentence.

“ CHRISTOPHER ATKINSON, you have been convicted upon
 “ evidence, which was satisfactory to the Court and Jury, of wil-
 “ ful and corrupt perjury, in an affidavit which you made in this court,
 “ upon a motion for an information against William Bennett, for a sup-
 “ posed libel published by him, charging you with some frauds com-
 “ mitted by you in your business, as a cornfactor to the Commissioners
 “ of the Victualling Office.”

“ It may be proper to state the precise words of your affidavit, which
 “ are these,—“ You swear that in the transactions which you have had
 “ with the Commissioners, as their Cornfactor, you have charged them
 “ the

" the usual commission of 6d. per quarter, and no more, for all malt and
" grain supplied by you; and that you never did at any time during
" your transactions with the said Commissioners, charge more than the
" usual commission of 6d. per quarter beyond the price you actually paid
" for any malt or grain purchased by you for the said Commissioners, as
" their Cornfactor."

" UPON this affidavit there were 9 assignments of perjury, and the Jury
" have found you guilty of 6 of them, namely, the second, third, fourth,
" fifth, seventh, and ninth counts."

" I WILL briefly state the substance of each of them."

" THE second count charges you with purchasing a quantity of malt,
" of one Robert Mitton, at 26s. 6d. per quarter, and charging it to
" the Commissioners at 29s. 6d."

" THE third count charges you with purchasing a quantity of malt
" from Thomas Grey, at 26s. per quarter, which you charged at
" 29s. 6d."

" THE fourth count respects a transaction in purchasing a quantity
" of malt of William Adams, wherein including freight and lighterage,
" it alledges an overcharge of 4s. per quarter on every quarter purchased
" of him."

" THE fifth relates to the same malt, which omitting 2s. 8d. for
" freight and lighterage, alledges an overcharge of 2s. per quarter
" upon the original price."

" THE seventh has reference to a quantity of wheat, which you pur-
" chased of the said William Adams, for which you charged the Com-
" missioners 36s. per quarter, whereas you paid only 34s. 6d. for that."

" THE

“ THE ninth specifies a quantity of pease bought of William Batson, for
“ which you paid 28s. 6d. per quarter, which you charged to the Com-
“ missioners at the rate of 30s. per quarter.”

“ ON this finding of the Jury, your counsel have particularly
“ pointed their objections to two counts, the fourth and seventh. The
“ objection to the fourth is that of over-charging the freight and lighter-
“ age, which Henderson said was a mistake of his, and committed with-
“ out your knowledge.”

“ THIS does not affect the fifth, where there is the same charge, only
“ omitting freight and lighterage.”

“ YOUR Counsel objected to the seventh, because admitting that you
“ did over-charge 1s. 6d. per quarter, yet you say that by the supposed
“ Balance-bill, according to Mr. Hanway's affidavit, you had made
“ amends in a subsequent charge of wheat at 24s. 3d. per quarter, for
“ which you had paid more.”

“ NOW admitting these objections in their full force, you still remain
“ rightly convicted upon four of the counts ; and if the charges of any
“ one remain unanswered by you, the Court are bound to pronounce
“ judgment against you. Besides the malignity of your offence does
“ not consist in the number of over-charges, but in having been guilty
“ of wilful and corrupt perjury ; and whether it was to cover one
“ fraud or many, if clearly proved, it equally evinces the depravity
“ of your mind.”

“ THIS brings me to the defences which have been made to the whole
“ of the charge, which may be comprehended under three heads.”

“ FIRST,

" FIRST, that there is a material difference between the words purchased and supplied, and that the distinction is marked in the affidavit."

" SECONDLY, That the prices delivered into the Board were nominal and fictitious."

" THIRDLY, That the whole is ultimately corrected and set right by a balance bill."

" FIRST, it is said, that the difference between supplied and purchased is this; That your own corn, or what was consigned to you for sale, and afterwards delivered to the Commissioners, was to be considered as grain supplied, what you bought of others for the use of the Victualling Office, was corn purchased."

" Now as to this, the difference between a Corn-factor and a Corn-feller, is well known. A Corn-factor is entitled to a commission, because he purchases for his employer. A Corn-feller's profit arises from the price he puts upon the commodity."

" It is observable in both parts of your affidavit, as well that which it is contended relates to supplied corn, as that which has reference to grain purchased, you make use of these words,—“ as their Corn-factor.” If you sold your corn to them, you did not act as a factor, but as a feller; and yet over and above the gain you made, you had 6d. under the idea of commission; and it is no answer to say, the Commissioners could not be hurt by paying what other people pay; in other words, the market price of the day; because it was admitted by Henderfor, that any man that had as large dealings as you had, if he was disposed to throw away the victualling board's money, might raise the price of the market. But to conclude this head, the Commissioners must have been the most wicked or the most ignorant of men, if they had contracted

“contracted with their corn-factor upon such iniquitous and disadvantageous terms. Even Mr. Slade concurs with all the other Commissioners in saying, the distinction between bargain, purchase, and supplies, was unknown; they had not the most distant idea you acted in the double capacity of feller and factor.”

“THE jury, therefore, were warranted in their conclusion, that contrary to what you have sworn in your affidavit, you have, in fact, made more than the commission of 6d. per quarter, upon the corn, flour, and malt supplied to the Commissioners.”

“IN the next place, as to the second head of your defence, that the prices mentioned in the invoices, were fictitious and nominal.”

“THIS is a fact, the knowledge of which is denied by all the Commissioners except Slade, who say they never knew or heard of it till your conduct was first called in question: when you produced that book and endeavoured to explain the manner of your proceedings; the board were then unanimous in refusing to allow that as a justification, and you was in consequence dismissed from their service. This idea is contrary to the import of the invoices themselves, for different prices are frequently charged for different parcels of corn in the same bills of parcels, which, as one of the clerks swears, is a demonstrative proof that they were supposed to be the real bona fide prices paid.”

“ANOTHER reason why the prices could not be nominal, is, that the bills were given for the exact sums supposed to have been paid for the quantity of corn purchased, without any reference to a future settlement or adjustment: whereas, if it was only money paid upon account, according to the usage of the board, the money would be granted upon an imprest bill, subject to a future settlement. But what induces the court much to think the prices real, and not fictitious, is the several orders given by the board. I will mention one, dated the

" 23th of May, 1779, which was read in evidence at the trial ; the others
 " are much of the same import. The words are, " Ordered, that Mr.
 " Christopher Atkinson be desired to purchase wheat and malt on the best
 " terms he can for the use of his Majesty's stores at Portsmouth and Ply-
 " mouth, in the respective neighbourhoods of those ports, or where else
 " in the country he can best procure them ; whenever he can so supply
 " the said stores, as cheap or cheaper than he can by supplying the said
 " articles from London ; duly regarding the charges attending the dif-
 " ferent modes of supply, as well as the quality and price of the said wheat
 " and malt ; and that on producing the usual and proper certificates of
 " the quantities so delivered into the said stores, he be paid for the
 " same by a bill in course, and be allowed the usual commission of 6d.
 " per quarter for his trouble." What can be meant by the words, " paid
 " for the same by a bill in course ?"—It must mean the price of the
 " invoice. To say the price to be paid was not charged in the invoice,
 " is a fiction beyond all comprehension."

" As to the balance bill, even Mr. Slade does not swear he ever saw
 " such a one ; but only says upon the examination of what he terms
 " the Victualling-Office buying book, he understood this was regulated
 " by a balance bill."

" THE other Commissioners swear they never heard of the balance
 " bill mentioned, till upon the discovery of the over-charge of some
 " flour, when you pleaded as an excuse, that the balance bill would set it
 " right."

" MR. Hanway speaks of one error of over-charge, which was made
 " by a subsequent undercharge, which is the only thing in his recol-
 " lection that bears the semblance of a balance bill. But suppose the balance
 " bill to have existed in the keeping of yourself ; yet as it was never
 " under the inspection or examination of the Commissioners, nor was the
 " existence of it known to them, it could never be the regular method of
 " settling

“ settling the accompts; it rather looks like a secret subterfuge to cover
 “ your irregular mode of charging, and to be made use of at any time
 “ when your conduct should be enquired into. And just before your dis-
 “ mission, when it was first mentioned to the board, they desired an in-
 “ spection of your books, but those books were burnt. I shall make no
 “ further comment than to say, they were burnt at a very critical time.
 “ Having said thus much, I shall not endeavour to aggravate your crime
 “ which is sufficiently great.—It is perjury to cover a fraud.”

“ UPON the whole, the court cannot but see that your employment by
 “ the Victualling-Office was merely as factor: and that your agreement
 “ with them was only to charge the sum which you actually paid, together
 “ with your commission of 6d. per quarter. Your affidavit was made
 “ with a view to convince the world, that you never, in any instance,
 “ charged the board more than you paid, which has been proved to be
 “ manifestly false.”

“ NOTHING now remains for me, but the disagreeable task of passing
 “ the sentence of the court upon you, which is,

“ THAT you be imprisoned, in the prison of this court, for the space
 “ of one year; and that during such imprisonment, you stand once in and
 “ upon the pillory for the space of one hour, between the hours of 12 and
 “ 2 o'clock in the day, in the Corn-Market, near Mark-Lane, in the city
 “ of London; and that you pay a fine to the King of £.2000; and that
 “ you be further imprisoned till you have paid the said fine, and be then
 “ discharged.”

IN

IN the preceding narrative, the various minutes of the victualling board have been stated in the order of time they occurred, and the general nature of the business, and the manner in which it was executed, have been explained. It is from this chain of evidence, chiefly composed of the various minutes of the Commissioners themselves, that in this last appeal to the tribunal of the public, I desire to be judged.

IF in the various documents thus collected together, it shall be made appear, that I have unfairly mutilated and garbled that general heap from which they are taken; if I have with-held any material paper that would give a different purport to those I have produced, for the sake of fallacious comments upon partial proofs; or if I shall hereafter quote particular passages in a sense contrary to what the context and entire meaning of the instrument from which they are taken, warrant; such arts will, undoubtedly, as they ought, revert with vengeance upon myself.

BUT, if no such fact can be proved, and industry will not be wanting to detect and expose it, if it exists, it is no unreasonable hope to indulge, that I may stand or fall in the opinion of those who may read this publication, as the arguments that follow shall appear to be fallacious, or warranted by the circumstances, and the facts of the case.

THE crime of which I have been convicted, peculiarly consists in the wilful and corrupt purpose of the mind. If from a fair consideration of the

the real nature of the subject, it is apparent that I had no intention to deceive; that I did not intend to convey that meaning by my affidavit which it has since been construed to bear, and under which construction I have been unfortunately condemned; and that in the sense in which I swore it, it is strictly true—that criminal motive is wanting in which the guilt of perjury consists.

It was stated to the jury by the learned Judge who tried the indictment, that two questions were necessary for their consideration; First, 'What is the meaning of that which the Defendant has sworn?' Secondly, 'Is that which he has sworn true or false?' and the learned Judge added, 'The meaning must be collected from the subject to which the affidavit relates.'

THIS is, undoubtedly, the direct and obvious line of enquiry.

THE first point, therefore, to be considered, in order to explain the meaning of the affidavit, according to the sense I intended to convey, is the subject to which it related, and the purpose for which it was made.

It related to a libel published against me by William Bennett, and in order to obtain leave to file an information against him, the purpose for which it was made, it was necessary to deny upon oath, the charge contained in the libel.

THE libel imputed a specific fraud to me, and it was therefore necessary, in the affidavit, to deny the fraud, in the manner it was charged in the libel.

BUT my affidavit does more than was necessary.

THE libel stated that I had charged the Commissioners more than I had paid for malt purchased for them, as their factor, and the fraud was alleged to consist in the over-charge.

THIS

THIS accusation is confined to malt, but my affidavit goes beyond the charge, and extends the denial of fraud to grain, and therefore puts the whole of my conduct, in my dealings with the Victualling Office, in issue, as far as respected malt and grain in general.

IN doing this, I might have two purposes to accomplish. First, By a denial of the particular frauds charged in the libel to obtain leave from the court to file the information; Secondly, By a denial of fraud in general, to vindicate or establish my general character with the world, against any accusations of a similar nature that might have been previously made.

To accomplish either of these purposes, still it was only necessary to swear that I had not been guilty of fraud; and in order to determine the second point which the learned Judge stated to the Jury, namely, Whether what I had sworn proved to be true or false, it is necessary to consider, Whether or not I have been guilty of fraud.

THE questions, therefore, of fraud and perjury, are inseparably connected, because the one is the accusation, and the other the denial, and it follows, that if the accusation be false the denial must be true.

IN this sense undoubtedly it was, that the learned Counsel who conducted the prosecution, in opening the charge, laid down this principle to the Jury, "If I thought there was no fraud committed, and therefore no perjury intended, I should not think it become a person in my situation, prosecuting for the sake of public justice, to convict a man of perjury upon a literal falshood, when upon the whole he might mean fairly and rightly."

LORD Mansfield, afterwards, upon the 26th of June, 1784, when I was brought up to receive judgment, stated to the court, "That the then Solicitor-General, who conducted the cause, did expressly tell the jury, 'that tho' the affidavit were verbally false, yet that unless they were of
" opinion

" opinion, that the defendant had actually done what he did in fraud of
 " the public, that is, had charged more than he ought to have done, be-
 " sides the 6d. per quarter commission, unless they were satisfied of that,
 " he consented he should be acquitted, and the jury most certainly went
 " upon it, and most certainly believed that it was a fraud ;" and on the
 same day, in answer to an observation made by the Attorney-General, the
 learned Judge was pleased to add, " Your predecessor, the senior servant
 " of the crown, at that time, did that which he had a right to do, say,
 " that if the jury were not satisfied that the Commissioners were imposed
 " upon, that the public was defrauded by the defendant's charging more
 " than he had paid, he consented that he should be acquitted."*

To determine, according to the principle stated by the Council who
 conducted the prosecution against me, Whether, upon the whole, I meant
 fairly and rightly, my conduct, upon the whole, must be the subject for
 consideration.

THE first point to be considered is, What was the nature of the relation
 which subsisted betwixt the Commissioners of the Victualling-Office and
 myself ? or in other words, In what capacity was I employed by the
 board ? As a special Agent for specific purposes, or, In the common
 course of my business as a Corn-factor ?

IN the first instance, my employment must have taken place, either by
 some verbal or written agreement, and in either case, I must have been
 subject to the conditions agreed upon.

IF I was employed under a verbal agreement, the nature of it must be
 explained by evidence; if by a written deed, it must be produced, and will
 explain itself.

BUT if no evidence can be given of either, the conclusion is, that I was
 employed in the common course of my business as a corn-factor, accord-
 ing to the general practice of the trade, because every man shall be pre-
 sumed

* Mr. Gurney's short-hand account, in the possession of Mess. Wallis and Troward.

sumed to be employed in his particular trade, according to the course and practice of it, unless the party who employs him can produce evidence to the contrary.

IN this case, my conduct must be tried, not by what either the commissioners or myself might understand to be the conditions to which I was subject, but by the course and practice of the trade.

THE Commissioners themselves do not pretend that a positive agreement of either kind exists; and yet if any such agreement had been made, they must have recollected it, if of a verbal nature, or if drawn up in writing, it must have been entered with the other minutes of the board.

BUT though no agreement of either kind was ever made betwixt us, and I was merely employed as their general corn-factor to transact business for them in the same manner as for my other employers, the Commissioners in their letter of the 18th January, 1782,* are pleased to declare, "that they knew I acted with regard to my trade in general, as a Corn-factor, but that they considered me as their agent;" a distinction, which however, they decline to investigate, alledging as a reason, "that such an investigation would be as unprofitable as perplexing."

It would be, perhaps, sufficient, merely to refer the public to this letter, written by the Commissioners themselves, to disprove the existence of the distinction for which they contend, from the glaring contradiction and absurdity it contains. If any real difference existed, as to the manner in which I was bound to act for them and for my trade in general, how could it be unprofitable to investigate that distinction, when the question was, Whether I had acted as I was bound to do? to determine which point it was previously necessary to ascertain how I was bound to act? And, in what manner could I derive clear and certain rules of conduct from a distinction,

Vide page 36, ante.

inction which even those who alledge it to have existed in their own minds, are unable to explain, and decline to investigate, because it would be perplexing !

ONE fact will, however, strongly shew what certain and settled opinions the Commissioners themselves entertained upon this subject. By referring to the above letter, the name of Chorley will be found amongst those who signed it, and notwithstanding which, the same gentleman, on his subsequent examination before the Committee of the House of Commons, on being asked, whether he considered me as the agent to the Board? declared positively, " That he did not."§

BUT, in their different affidavits, the term Agent, likewise frequently occurs, and various restrictions are stated, under which, it is said, I was bound to transact their business, by my agreement with them.

IT cannot however escape remark upon reading these affidavits, that no particular explanation is asserted to have been ever entered into betwixt us, as to the manner in which I was to execute their orders, much less that an actual agreement was made, by which I consented to transact their business under the restrictions they suggest. If any such agreement existed, it was incumbent upon them to state of what nature precisely it was, when made, and where to be found. This it was not in their power to do. And yet, when it is pretended that I was not at liberty to execute their orders, according to the general practice of the trade, the first question every merchant will ask must naturally be this, By what particular agreement were these orders to be executed in a different manner from those of ordinary employers? If the answer should prove, as it must, That no such agreement was ever made, and that the restrictions to which I am said to have been subject, existed merely in the minds of Commissioners, and were never communicated to me, much less asserted to on my part, there is not a merchant who will not instantly conclude, that my rule of conduct was to be the fair usage of my trade, and who will not consequently confine his attention to this single enquiry, Whether I have acted in a manner not warranted by that usage?

THAT

THAT no positive agreement can be produced, or is pretended ever to have been made, alone proves, that I was at liberty to execute the Board's orders in the same manner as those of my other employers, that is, according to the common usage of the trade. This answer would of itself be sufficient to the assertion, that I was employed as a sole agent and confidential servant, in contradistinction to my general business as a Corn-factor; but I will go further, and shew from the very minutes of the Board, it was in this capacity, merely, that I was employed, and that the Commissioners themselves expressly state it to be so.

In their letter to the Admiralty, acquainting the Commissioners of that Board of their having employed me, and stating in what manner, they express themselves as follows;

“ To remedy these evils, we employed Mr. Christopher Atkinson, an
“ eminent Corn-factor, allowing him the common commission of 6d. per
“ quarter, as is usual with the merchants when they purchase grain.”

CAN language more clearly prove than this passage plainly does, that the Board had no idea at the time they employed me, that I was bound to execute their orders under any special agreement, and in a manner different from those of my other employers? and is it not an express authority under their own hands directly proving the contrary?

IF this resolution of the Commissioners to employ me had resulted merely from the intercourse I had held with them upon the occasion, there might be room for suspicion that I had misled them as to the practice of the trade. But every such pretence must vanish when it is considered that in the same letter they state, “ That they had consulted several eminent Corn-factors, not in the least interested, who had given them the
“ strongest testimony of the propriety of the measure,” and upon whose judgment they must therefore be supposed to have acted.

R

HAVE

HAVE the Commissioners ventured to assert, that those considerable Corn-factors, whom they thus state themselves to have consulted, were consulted as to any particular agreement, and to which the approbation they gave related? No such assertion has ever yet been hazarded. Their approbation must then be construed to refer merely to the measure of employing me as a Factor in general. If the Commissioners understood from them that as a Factor I was bound to execute the Board's orders in the manner they suggest, they would naturally at some time or other have declared whence they derived their belief, and the names of those Corn-factors would have been mentioned in proof of the fact. Or, if I have acted in a manner inconsistent with the usage of the trade, why have not these persons been called upon to prove it?

ALL the successive minutes of the Board relate in like manner to my employment in the common course of my business, and their various orders are uniformly addressed to me, not as the agent of the board, but under the general description of Corn-factor, like those of every private merchant who employed me.

THE only minutes, which can, in any sense, be construed differently, are those of the 10th July, 1780, and the 1st January, 1781, by which I am directed, when it may be deemed expedient and beneficial, to hire granaries and lay up the various stores for the public service, upon communicating my opinion to the board and receiving their authority.

BUT these minutes, actually suggested by myself, are only an express authority for me to do, with respect to the Board, that which I likewise did for those of my private employers, whose orders were constant and extensive. It was my common custom, when the market was dull, to communicate my opinion upon the propriety of purchasing and laying up in store, to my considerable employers, to receive their orders to purchase accordingly, and to hire a granary to lay up the articles purchased.

chafed. In like manner, I was in the daily habit of communicating with the Board, and in the fair meaning and spirit of employment, as their general Corn-factor, I was undoubtedly bound to confer with them upon the state of the market, and upon the best manner of providing supplies for the public service, which I accordingly did, and I may safely aver without deceiving them in any instance whatever. It is a fact the Commissioners will not deny, that at the time our connexion ceased, there was actually stored up by me in their granaries 3000 quarters of Wheat, which upon being thoroughly examined to see whether there was any fraud in the quality, proved throughout of the best, and such as the Contractors, who were dealt with after my employ ceased, when required to make tenders by samples of it, declared they could not procure.

THERE is then no proof whatever, of any verbal or written agreement, by which I became the agent of the Commissioners in a distinct sense, as they assert, from my general business of Corn-factor, and bound to transact business for them according to the special restrictions they suggest. But on the contrary, all the different minutes of the Board incontestibly prove, that the nature of my employment was general, and in the common course of my trade.

It remains to be enquired, Whether, and in what instances, I have acted in my dealings with the Commissioners, contrary to that course and usage, and in fraud of the confidence reposed in me?

In the first place, it is asserted, That I supplied my own corn, or corn consigned to me, in execution of the Board's orders, and charged them more than the price I rendered to my consignors, which it is contended, ought to have been the rule of charge.

It has been already stated in the narrative, that of the grain and malt furnished to the Commissioners, part was purchased in the market of other

other factors, and the remainder consisted of my own corn or consignments. The part purchased of other factors was uniformly charged at the price I paid; nor can a single instance, in the whole of my extensive dealings with the Board, be produced to prove the contrary.

THE part supplied, consisted of my own corn or consignments.

WHENEVER the grain or malt belonged to myself, I constantly charged the Board the fair market price of the day.

WHEN it belonged to my consignors, the rule of charge, from the nature of the corn trade, was determined by the following circumstances.

WHEN a distinct consignment was appropriated to the execution of the Board's orders, not previously taken upon my own account, and of which the consignor had not received account sales before the appropriation took place, the price paid by the Board, was that actually returned to the consignor.

WHEN different consignments of various qualities were appropriated in one aggregate lot, at the same price, the prices returned to the respective consignors, and that charged to the Board, from the nature of the corn trade, were different.

AND first, as to the grain or malt supplied, belonging to myself.

IT appears from the affidavits of Mr. Farrer, Mr. Bovill and Mr. Shearwood, and also from the evidence of the different corn-factors,* who were produced by the Commissioners, and examined against me before the Committee of the House of Commons, that it is the common practice of the trade,

* In case of large consignments, we fix a market price upon corn, according to the best of our judgment, and when we sell such corn at a future day, the profit or loss is our own.—Evidence of Mr. John Willes.—Report of the Committee, fol. 41.

trade, and especially of shipping factors, occasionally to become the purchasers of their own consignments, which is necessary to execute their buying orders with dispatch. At the time I was employed by the Board, I was, perhaps, the most considerable shipping-factor, and was of course daily receiving, from different persons, large orders to execute, and consignments to sell. What then was to become of the grain, of which in the ordinary course of my business, I thus became possessed? I was either, when it suited, to appropriate it to the Commissioners orders or not. The latter could not be the case; for Mr Hanway expressly states, that the Commissioners first object was to get the prime of the market, and conceiving my grain was the best, they did not chuse to pass by my stand. Indeed, it is obvious, it could not be the meaning of the Commissioners orders to exclude from the public service such a considerable quantity of grain and malt, suitable for their purpose; and it would be perfectly ridiculous to suppose that when I was possessed of the prime of the market, I should purchase inferior grain and malt of others for the Board, and sell my own to those of whom I purchased, or to different consumers. I was then bound to supply my own consignments, and the question is, What was to be the rule of charge?

LET the instance be supposed, which every corn-factor knows frequently happens, of a correspondent, who being either in immediate want of money, or judging that from delay the market will grow worse, orders his grain to be sold immediately; and the factor to whom it is consigned, having money at his bankers, and judging that from delay the market will grow better, takes the consignment on his own account, and returns to his consignor the fair market price of the day; that afterwards receiving an order to buy, and this grain being applicable to the purpose, he applies it accordingly; by what rule of justice, or by what practice of trade is he bound to relinquish the fair profit that may have accrued from the rise in the market, when he would have been subjected to the loss in case of a fall?

ON the other hand, what merchant, and the Commissioners state themselves to have employed me as was usual for merchants, would not have considered me as acting fraudulently towards him, if any other rule of charge had been adopted but the market price of the day, and when that price was fairly charged, would think it concerned him what price I had previously returned to my consignors?

I WILL state the case in each point of view.

THE market price of the day was either above or below the price I had returned for the consignment previously taken upon my own account, and afterwards applied in execution of the Board's orders. In the first case, supposing the profit to exceed the commission, it cannot be imagined that I would relinquish the greater sum for the less, or charge the Commissioners a lower price than I could obtain for the same commodity from other persons. In the second, it cannot be supposed that it could be the intention of the Commissioners to pay me more than the price for which I could have bought the same commodity for them of others.

THE nature of the business, therefore, made it necessary for me to appropriate my own grain or malt in the execution of the Board's orders, when it suited the purpose, and the market price of the day was the only rule of charge.

I HAVE stated the common instance which occurs in the daily course of every shipping factor's business, but when the peculiar nature of the orders I had to execute is considered, it will be clearly shewn that the practice was absolutely unavoidable, in my particular situation.

It was of the greatest consequence, in executing the Board's orders, that the different stores should be provided with regularity and dispatch.
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The supply of the daily necessities of life to the Navy of Great Britain, was of too much consequence to admit of delay, or be trusted to contingencies, and besides the usual uncertainty of the market, in the midst of a general war, numerous other casualties were to be guarded against; the infrequency or retardment of convoys; the probability of captures, losses by sea, and all the train of accidents that are incident to such a state. But at the same time that I was bound to supply the Navy with regularity and dispatch, it was also incumbent upon me to transact my common and ordinary business, upon fair and equitable principles. On the one hand it was not to be supposed that I could, or that I ought to have rendered the interest of my private employers subservient to that of the Board; on the other I was equally bound to attend to the interest of the Board as to that of my private employers. To render them compatible, and to promote the public service consistently with the interest of my private employers, and the fair profits of my trade, was the line of conduct I was bound to pursue. It would frequently happen that I received considerable consignments to sell at a time when the public stores were sufficiently provided, and my orders were to sell without delay; and it would likewise happen, that when the Board wanted to buy, I received consignments, but with orders not to dispose of them till a future time. The sale of these consignments could not in the one instance be retarded, or in the other accelerated, for the account of the consignors, and yet if their directions had been followed, the inconveniencies that would have happened to the public service are obvious. In both cases I, therefore, frequently took the consignments upon my own account; in the former returning the consignor the market price at the time of arrival, and in the latter the market price of the time prescribed for the sale; and in both uniformly charging the Board the market price of the day of appropriation. It was by these means that I was enabled, and I could not possibly have done it otherwise, to execute the Board's orders with that uniform

uniform regularity and dispatch, which the Commissioners unanimously admit, prevailed, during all the time of my connexion with the Board.

If the fair market price was charged to the Board, and they could not have been supplied with equal regularity and dispatch by any other means, the conclusion is unavoidable, That the practice was beneficial for them. It is equally clear, that if the fair prices were returned to the respective consignors, subject to the common profits of the trade, it was in no respect incompatible with their interest. If the market price of the day had not been charged to the Board, or returned to the consignors, or, if by any unfair management, the market price had been set, my profits must necessarily have encreased, during the time I dealt with the Board, beyond what they were previous thereto, in proportion to such a practice; but, if on the contrary, they appear to be less, it excludes the presumption, and the fact stands established, That the practice of occasionally purchasing my own grain or malt, and applying it in execution of the Board's orders, has been highly beneficial to the public, not inconsistent with the interest of my private employers, nor in any respect, fraudulently perverted to my own advantage.

THAT my profits upon my Corn account were actually less, during the time I dealt with the Board, than previous thereto, will be hereafter pointed out.

BUT, it is said, that, admitting I was entitled to supply my own grain or malt, at the market price of the day, yet that, I could not, at once, be entitled to a commission, and a profit upon my own grain, and that the distinction between a corn-seller and a corn-factor is this, that a corn-factor is entitled to a commission because he purchases for his employer; whereas, a corn-seller's profit arises from the price he puts upon the commodity.

THIS

THIS objection admits of a very short and obvious answer. A factor is entitled to commission upon every order he executes; and it is immaterial to the correspondent, who gives the order, from whom the commodity he wants is purchased, provided he is charged the fair market price of the day. Whether, therefore, the grain might belong to myself, or to another, as it made no difference in the price charged, I was equally entitled to commission, and which every corn-factor in all such cases receives.

BUT it did not always happen, in point of fact, that I received a profit and a commission upon my own commodity, which entirely depended upon the change the market had undergone betwixt the time I took consignments for my own account and risque, and when I appropriated them to the use of the Board. If the market had fallen, there was a loss instead of a profit upon the concern; and yet, will it be pretended, that in such case I was not entitled to commission, or that I could charge the Board the price which I had originally rendered for such consignments? What claim could they then have to any contingent profit, who were in no respect liable to the possible loss? And let any merchant say why I was to forfeit my commission, if I happened to furnish the commodity wanted from my own stand, instead of those within half a yard of it, when the price was exactly the same, and the quality equally good?

IN the case of different consignments, belonging to several correspondents, appropriated in one aggregate lot, the price charged to the Board, and returned to the respective consignors, varied, from the following cause.

WHEN different consignments are sold together at one average price, the price returned to each consignor for his consignment, is in the proportion it bears to the average quality and price of the whole lot. But this proportion is seldom or never so exactly settled, as that the particular

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prices

prices returned to each correspondent shall agree in amount with the sum which the whole lot was sold for. On the contrary, the valuation is made more or less favourable, according to the circumstances of the sale; but upon the whole it is the acknowledged practice of the Trade to settle the average in favour of themselves, so as to defray petty charges, to which every Factor is necessarily put, without any other mode of reimbursement. And here again, the evidence of all the Corn-factors, who were examined against me, proves this practice beyond dispute.†

THE price, therefore, charged to the Board, and those returned to my consignors could not be the same, in the case of general Lots, consisting of many distinct Consignments; nor for Consignments, taken for my own account, and afterwards appropriated to the Board's use; without I had relinquished the natural profits of my Trade in some instances, and had unjustly thrown my loss upon the Board in others.

If then it is apparent, that the nature of the subject required me to appropriate my own consignments, when the grain happened to be proper for the purpose, in execution of the Board's orders; if the evidence of the most considerable Corn-factors proves this fact, that it is the practice of the trade occasionally to become the purchasers of their own consignments,

† In the branch of business I am in, we cannot always return to our correspondents the exact prices their corn is sold for, because, several parcels are sold in one bulk, but we endeavour to do them justice by a fair average between the parties, agreeable to the respective qualities of each person's grain.—Evidence of Mr. Joseph Stonard.

THE account sales, rendered to our correspondents, do not exactly agree with the sum charged to the buyers, because, in runs of corn, they must be averaged sometimes in favor of the factor, and sometimes in favor of the correspondent; but upon the whole at the end of the year, in favor of the factor, which defrays petty charges.—Evidence of Mr. Claud Scott.

THERE is no possibility of returning to our correspondents the exact sum we received of Mr. Atkinson for corn he bought of us for the Victualling-Office.—Evidence of Mr. John Willes.

consignments, returning to their correspondents the same price their grain would have sold for to others, and to appropriate these consignments in the execution of their buying orders; if no actual agreement is produced, if no evidence of any conversation is attempted, by which I became bound to charge the Board the price I returned to my consignors, it will be difficult for the Commissioners to convince the mercantile part of the world, that I was restricted in consequence of any opinions, which might exist in their minds, and were never disclosed to me, from acting according to the known and established practice of my trade. Or admitting that the Commissioners, whose duty to the public certainly required them to investigate and to understand the subject, were perfectly ignorant of any such practice, their express sanction or authority was not necessary to warrant it, for the general practice of the trade was to be my rule of conduct, unless some particular agreement had been made, which rendered my dealings with them an exception to that general practice.

BUT the Court of King's Bench having judged it extremely material to be informed, whether the Commissioners were in the knowledge of this fact, namely, that I supplied my own corn, or corn consigned to me, and fixed the price myself, directed an enquiry to be made, whether it appeared from any papers in their possession that there was any distinction, and in what instances, between grain purchased and grain supplied.*

I HAD constantly contended, that in my affidavit I meant to distinguish betwixt grain purchased and supplied, that is, between grain immediately purchased of other Factors for the Commissioners use, and grain supplied of my own, or consigned to me; and it was therefore extremely material to ascertain whether any such distinction really existed in the nature of the subject, and was within the knowledge of the Commissioners, or was created by myself as an expedient upon the occasion, and as a mere equivocation, to deceive and to impose upon the Court.

AND

* MR. Gurney's short-hand account, in the possession Mess. Wallis and Troward.

AND in answer to this enquiry, the Commissioners (Mr. Slade excepted) have denied all knowledge of any such distinction, and on the contrary swear, that they understood there was no distinction betwixt the grain I purchased, and the grain I supplied, but that, in each instance, I was bound to charge them the exact price I paid.

THAT I was bound to charge them the exact price I paid for all grain purchased for their use, I admit without any exception whatever.

BUT that I was bound to charge them the price I rendered to my consignors, either for their grain or for my own, I have already shewn to be a supposition warranted by no agreement whatever, and utterly inconsistent with the common practice of the trade.

BUT if there exists any minute of the Board previous to the 7th of February, 1781, the day when the affidavit was made, which contains different regulations as to the manner of charge with respect to the grain bought of others, and the consignments I appropriated to their use, if the rule of charge is expressly pointed out in each instance, and clearly distinguished, it will be difficult to comprehend how the Commissioners could swear that they were ignorant of any distinction, and yet, that express regulations of the Board should exist, actually grounded upon it.

THE minute of the 1st of January, 1781, contains the following regulation.

“ THAT Mr. Atkinson do apply no consignments made to him, in the
“ execution of this commission, but what shall have been fairly and pub-
“ licly exposed to sale on his stand on the Corn-Exchange, and the prices
“ which he shall charge for them, shall be the same as he hath been fairly
“ and publicly bid by some respectable and creditable chapman, to be paid
“ in ready money, and which shall be certified in writing on the sale note
“ by such bidder, or the fair value thereof shall be certified on the sale

“ note

“ note, under the hand of one or more persons, who shall be well known
 “ factors, mealmen, brewer, or other considerable buyer; and whose
 “ knowledge of the quantity and value of the species of grains or malt,
 “ so certified for, as well as whose credit and respectability, shall both be
 “ thoroughly known and established on the Corn-Exchange, and satisfac-
 “ tory to this Board.”

Does not this regulation, of itself, clearly shew, that the Commis-
 sioners knew I had supplied my own consignments before? And if so,
 who had fixed the price? The regulation is expressly framed to
 introduce a change, which admits a knowledge of the former
 method. And whereas, previous to this time, the price had
 been fixed by myself, or my clerks, for the future, the Board re-
 quire it to be done by other persons, who are to certify the fair value
 thereof. But even in this digested regulation, the Board does not at-
 tempt to require me to regulate my prices to them by the returns made
 to my consignors, for they well knew it would not only be an absurd
 criterion to go by, but was not compatible with the nature and practice of
 the corn trade.

THE fair value of any particular lot of grain upon any given day, can
 only mean the market price of that day, and which, previous to the ex-
 istence of this minute, I had uniformly charged the Board.

It therefore clearly appears that this regulation is only to obtain a
 security for that, which I had done without any such check; and it plain-
 ly imports, that the Board knew that before this time, I had supplied my
 own consignments, and fixed the price upon them myself.

BUT if the minute itself did not render the matter sufficiently plain, all
 doubt must cease when the evidence of Mr. Hanway and Mr. Bates
 before the Committee of the House of Commons is considered.*

Mr.

* VIDE, Evidence of Mr. Hanway and Mr. Bates.

Mr. Hanway declared, "That the Commissioners first object was to
 "get the prime of the market, and conceiving that my grain was
 "the best, they did not choose to pass by my stand; neither did they
 "choose to go on as they had done, without better vouchers of the va-
 "lue of that grain; and therefore it was suggested, that proper persons
 "should value it from time to time."

By this he not only admits, that the Commissioners knew they were
 supplied from my stand, but declares that they did not choose to pass by
 it, and the expression, "that they did not choose to go on as they had
 done," implies a knowledge of how they had gone on, namely, that I had
 supplied my own grain and consignments, and fixed the price myself, or
 by Mr. Henderson, my clerk.

In answer to a question put to the Board, Mr. Bates replied, "That
 "to the best of his recollection, towards the conclusion of the year
 "1780, they heard of clamours in the market, about Mr. Atkinson's
 "supplying his own consignments, and fixing his own price. They
 "then digested a minute for his future regulation, in fixing the price
 "of his consigned corn."

THE clamours in the market were then the express cause of this
 minute, and to what did these clamours relate? Mr. Bates himself has
 answered the question. To supplying my own consignments, and
 fixing my own price. How he could have heard of such clamours,
 and have digested a minute to guard against the practice, which was the
 subject of them, in future, towards the conclusion of the year 1780, and
 yet be able to swear, in the month of November, 1784, that he knew of
 no such distinction or practice, and understood the rule of charge to be
 the same in each instance, let Mr. Bates himself determine. Or will he be
 able to convince the world when he swears that he understood the rule
 of charge to be the same, that in the one case, to produce vouchers of
 the

the price actually paid, and in the other, vouchers of the value at the time of the valuation, without any regard to what it might have originally cost, are not manifestly and essentially different?

PREVIOUS, therefore, to the time when the affidavit was made, there exists a minute of the Board, specifying the two distinct methods of dealings, and adapting separate regulations to each, and the assertion must therefore vanish, that there was no such distinction to which I could allude, and that it was a mere equivocation, at the time of making the affidavit, or a subsequent device, to explain away its original meaning, when an enquiry was depending, to prove that meaning false.

THE first part of the affidavit, therefore merely related to what I myself supplied, in contradistinction to what I purchased of other factors for the Board's use.

IT is said, in the next place, that notwithstanding I have sworn, That I never charged the Board more than I actually paid for any malt or grain purchased for them, as their factor, yet in a great number of instances, as the invoices and bills of parcels prove, I have charged them considerably above the price I paid, and particularly in the instances specified in the indictment, and that consequently I have sworn falsely, when I must necessarily have known the fact to be otherwise.

I ADMIT, that if the invoices and bills of parcels were the places of real charge, and considered as such by the Board and myself, I have not only sworn falsely in the instances specified in the indictment, but in almost every instance of an invoice delivered in to the Board, in which case, it seldom happened, that the price there stated was the real price, and consequently upon all such occasions I must have committed perjury.

How far it is probable, that any man in my situation and circumstances, would make an affidavit, which was to become the subject of adverse litigation,

gation, and judicial enquiry, and upon which he was conscious that perjury could be assigned in upwards of a thousand different instances, and upon facts within the knowledge of a great number of persons, will be a question for subsequent consideration. At present, it will be only necessary to recur to the fair meaning of the affidavit, without any critical consideration of the terms in which it is framed.

As the libel had accused me with having charged the Commissioners more than I had paid, and defrauded the public of the difference, I meant to deny that I had really received more than I had paid for any purchase, or more than the fair market price for any of my own consignments; and if the contrary can be proved in any one instance, upon a regular liquidation of the accounts, in the common course in which they were kept, I admit that my affidavit is false.

THIS naturally leads to consider the manner in which the business, in general, was transacted, and the accounts kept, all which are printed herewith, and are most cheerfully submitted to the consideration of every mercantile man, in the confidence, that they will appear such, upon the strictest investigation, as to destroy every idea of fraud.

To prove that in various instances I had charged more than I paid, different invoices were produced upon the trial, and the persons examined of whom the articles therein stated had been purchased, who swore that they had received less than the price at which the invoices were made out.

THIS is undoubtedly true, and yet I myself received no more than I paid to those persons, when it was a purchase for the Board, because the prices at which the invoices were made out, as it has been already stated, were of necessity nominal, but brought ultimately to agree with the prices actually paid, so that my payments and receipts corresponded at every

every settling to a farthing in amount, by means of the balance bill, which was made out from the victualling buying journal, where the exact prices were entered, and which therefore was considered as the place of real charge.

If the real price could have been stated in the different invoices, and bills of parcels, the natural and obvious course of the business required it to be done; and it is, therefore, incumbent on me to shew, that from the nature of the corn trade, and the manner in which the Board's orders were to be executed, the price was of necessity nominal.

If this is not clearly proved, and if, on the contrary, it appears, that I had, or could have, the means to insert in each invoice, and bill of parcels, the exact price of each quantity composing the different cargoes, the inference will undoubtedly be, as it ought, that the plain and simple method was abandoned for some fraudulent purpose. On the other hand, if such a measure appears to be founded in the nature of the case, the presumption will on the contrary be, that I could have no fraudulent motive to conceal the knowledge of a fact from the Commissioners, which, if actually disclosed, could have made no alteration in the manner of executing the business.

To be able to state in each invoice, the exact price it would have been necessary to know precisely, of what exact proportions of the different purchases each different delivery consisted; which by tracing step by step, the manner in which the Board's orders were executed, it will be seen was impossible.

In doing this, some repetition will be unavoidable.

THE business in which I was employed by the Board, was to provide grain and malt for the consumption of the Navy of England; and the extent and magnitude of the subject will appear from the annexed accounts.

To execute these orders beneficially for the public, it was not only necessary to attend to the quality and price of the different articles furnished, but to the punctuality and dispatch with which the different stores were supplied, to prevent those delays the Commissioners in their letter to the Lords of the Admiralty complain of, and to avoid which for the future, they expressly state to be one of their reasons for employing me.

THAT the Board's wishes were fulfilled in this respect the Commissioners themselves admit. Mr. Slade on his examination before the Committee declared, "That he considered the quality and regularity of my supplies to be a public benefit:" and in his affidavit swears, "That I supplied the stores with credit to myself, and much to the satisfaction of the Board." And Mr. Hanway, in his affidavit, likewise states, "That it uniformly appeared to him, that the grain and malt I furnished was better for the price than what they had purchased from the Contractors, and that from the punctuality with which I supplied the different stores, the inconveniences they had formerly experienced, were prevented."

I HAD to deliver at the same time great quantities of grain at the London Mills, and to ship different cargoes for the several out-ports.

THE grain provided for the execution of these orders consisted of grain purchased of other factors, and of grain furnished from my own consignments.

EACH purchase commonly consisted of many different parcels, on board different hoys belonging to various persons, of different qualities, but generally bought together at one average price.

IT was the same with the part furnished from my own consignments.

It was indispensibly necessary that the London Mills, and those at the different out-ports, should be kept constantly supplied, so that the several mills might be daily employed, and I became verbally engaged to the Commissioners to pay them £.10 a day, for every day any one of the mills should stand still for want of proper supplies.

If I had received from different private employers orders to ship the same quantity as for the Board, it would have been necessary to keep the several orders distinct in the execution, so that grain of a superior quality and price, the property of one person, might not be mixed with grain of an inferior quality and price, the property of another. But the Board being as one customer, and the Navy as one consumer, it was not necessary to keep apart the grain of different qualities and prices, but on the contrary, the best method of distributing it, was to mix it as equally as possible, that the several cargoes might be nearly alike, and the bread of one uniform quality.

THE general instructions the lighterman received were, accordingly, to make the different deliveries with all possible dispatch, taking care to mix the grain as equally as possible.

THE grain being on board a great many different hoys, the lighters went from hoy to hoy, working it in loose bulk, till the loading of each lighter was compleated.

WHEN the grain is worked out of each hoy, an officer appointed by the City of London attends to measure it, who is called the Sworn Meter, and whose bills of that measurement are delivered to the Lighterman, and by him to the Factor.

THE Meters bill contains the gross quantity worked out of each hoy, under the names of the respective Factors, and is the rule of charge for the quantity, from the seller to the buyer.

THESE

THESE bills are the check upon the Lighterman's account for what he has received, and when he makes any delivery, if at the London mills, it is re-measured by the King's Meter, from whom he receives another bill of the quantity, backed by the officer and the Clerk of the Check, or if shipped for the out ports, the Ship-master's receipt; which are the Lighterman's vouchers for what he has delivered, and the specific vouchers the Board required for the quantity.

WHEN the Lighterman has completed his business, it is necessary for him to account to his employer for the grain he has received and delivered, which is uniformly done in the following manner.

HE states the gross quantity worked out of each hoy, with the Hoyman and Factor's names, and the days upon which it was worked. This is the only account he gives of what he has received.

To shew how he has disposed of it, he states the gross quantity delivered on board each ship, under the names of the Ship and Captain, and the day of shipping; and when the delivery was to the London Mills, the quantity with the day of delivery, which is the only account he could give of what he had delivered.†

FOR when to a single purchase a second and a third were added, and frequently and necessarily many times that number, constituting one bulk from which different vessels were loaded; when to the remainder of those, fresh purchases were added, from which other cargoes were shipped, and so through a long succession of working, mixing, and shipping; when after the different vessels were dispatched, a quantity still remained in the different lighters, to which again new quantities were added, it became absolutely impossible for the Lighterman's bill to specify in detail how much of each purchase constituted part of each cargo. §

† Vide Lighterman's bills prefixed to the accounts.

§ IN stating this part of the case, it occurred, that it would be proper to apply to the Lightermen who transacted the business, to know whether they could have executed it differently.

THE subject cannot be better explained to one unacquainted with the nature of the corn trade in London, the manner of executing shipping orders in general, and the peculiar circumstances attending the execution of

differently. They were accordingly applied to, and the following affidavits shew the absolute impossibility, every part of which is likewise confirmed by Mr. Shearwood's Affidavit.

SURREY, } " This day came before me Gideon Fournier, Esquire, one of his Majesty's Justices of the peace in and for the County of Surrey and Borough of Southwark, William Coxson, corn lighterman, in the parish of St. John in the Borough aforesaid, and maketh oath, that he hath been a lighterman upon the River Thames twenty years, and upwards, and that between January one thousand seven hundred and seventy nine, and February one thousand seven hundred and eighty one, during which time Mr. Atkinson bought corn on commission for the victualling commissioners, he this deponent was employed by the said Mr. Atkinson, as one of his lightermen, and he this deponent, as he verily believes did lighter and ship the major part of the wheat which the said Mr. Atkinson sent to his Majesty's several stores at Dover, Portsmouth, and Plymouth."

" DURING which time this deponent further saith, the utmost care and diligence were used by him in the execution of the business, by the express and repeated directions of the said Mr. Atkinson, and that the said deponent was ordered to inspect the said Mr. Atkinson's own consignments which he worked for the victualling service with the same attention as he did the corn bought of others, and when there might happen to be any difference between the sample and the bulk, to refuse it, which he carefully and uniformly did."

" AND this deponent further saith, that he always made his lighterage bills to Mr. Atkinson in the same manner as he did to the rest of his employers, which bills contain the names of the factors who sold the grain, and of the hoymen out of whose vessels it was worked, with the date when worked, and of the quantity shipped, with date and Captain's name, of every cargo sent to the aforesaid out-ports; but the bills did not, because they could not contain the exact particulars of what purchases, and what parts of parcels each separate cargo were constituted."

" USUALLY he loaded his lighters with part Kentish red wheat, part Essex white wheat, and sometimes with part of wheat from other counties, and mixed them as much as the
" natur

of those from the Board, than by supposing a granary which may contain 1000 quarters to be constantly filling for three months together, from six inlets of various dimensions, with various qualities of corn, bought at various prices, and a ship or barge to be daily laden by one out-let. The grain thus becoming one aggregate mass, but composed of heterogeneous qualities, it is obvious, that the exact proportion of the grain of each different

“ nature of the business would admit or propriety required ; by which means the several
 “ cargoes were nearly alike in quality, that from the nature of the business it would frequently happen, that when out of this deponent’s lighters, he had completed the lading
 “ of a vessel, considerable quantities would remain in his said lighters, to which he used
 “ to work more, and so load them up from fresh hoys or vessels, and then begin loading
 “ other ships for his Majesty’s stores for the out-ports, whereby it was impossible for this
 “ deponent to furnish the said Mr. Atkinson, his employer, with a precise account of
 “ which purchases and parcels composed each cargo ; although his bills shew the particulars of his workings, and how the whole, but not how the particulars were disposed of.”

“ AND this deponent further saith, the exigency and magnitude of the business were
 “ such, that he hath commonly been obliged to dispatch three and four cargoes in a week,
 “ and at different times two cargoes in a day. And this deponent further saith, it was
 “ usual for Mr. Atkinson, once in two or three months, to withhold buying for a few days,
 “ and then by himself or his clerks, ordered this deponent to clear his craft, saying, they
 “ wanted to make a settling of their victualling accounts. This is the true state of the
 “ case as far as it comes to my knowledge, as witness my hand.”

“ WILLIAM COXSON.”

Sworn before me, this
 20th day of Jan. 1785.

G. FOURNIER.

SURREY, } “ JOSHUA KNIGHT, and EDWARD KNIGHT, of Horslydown,
 to wit, } “ Southwark, corn-lightermen and partners, severally make oath and say,
 “ the one having been a master lighterman fourteen years and upwards, the other a master
 “ lighterman seven years and upwards, were jointly employed by Christopher Atkinson,
 “ Esq;

ferent quality which may constitute the loading of any particular ship, or barge, cannot be exactly known.

THE

“ Esq; late of Mark-lane, corn-factor, from the 22d July, 1778, to the 9th Feb. 1781, which
 “ period includes the whole time, as these deponents believe that the said Christopher At-
 “ kinson bought corn on commission for the commissioners of his Majesty’s Victualling Office,
 “ and were also employed by Mr. Atkinson, as lightermen, both before and after the said
 “ period. And these deponents further say, that during the time that the said Christopher
 “ Atkinson was so employed by the said commissioners, they worked large quantities of
 “ grain, and malt, by order of Christopher Atkinson, for the said victualling service, large
 “ parts of which they delivered to his Majesty’s stores in the port of London, and other
 “ large parts they shipped for his Majesty’s several stores at the ports of Dover, Portsmouth,
 “ and Plymouth, and during the time of the said transactions, they delivered to Mr. At-
 “ kinson, or his clerks, for his use, their bills of lightorage, from time to time, made out in
 “ the same manner they have always made out their bills to every other of their employers,
 “ and which bills contain all the particulars usual for lightermens bills to contain, as far as
 “ these deponents know and believe, and an exact copy of their little rough lightorage
 “ books, namely, the date of all they received, with factor and hoyman’s name of each
 “ working; and of all they delivered, the date, with the whole quantity and captain’s name
 “ of each cargo, and the date, with name of each store to which they delivered the several
 “ barge loads in the port of London. And these deponents further say, that in the com-
 “ mencement of the said victualling business, for a few weeks they were able, and did furnish
 “ Mr. Atkinson with an account of the particulars which composed each delivery; but
 “ within about six or eight weeks, when the business became general and very extensive,
 “ they found it totally impossible to furnish an account of what particular purchases and
 “ parcels each distinct cargo and delivery were specifically composed, as these deponents
 “ original bills of lightorage do confirm. These deponents further say, they commonly
 “ loaded and dispatched several cargoes in a week, and frequently two of a day, besides
 “ keeping the London Brewhouse, and Corn Mills supplied; that they loaded their barges
 “ from several vessels, uniformly mixing the loadings, that each delivery might be of like
 “ quality as near as possible; that upon completing the loading of each cargo, it fre-
 “ quently and almost daily happened that considerable quantities remained in the barges,
 “ which were loaded up by fresh workings, and put on board other ships, bound to the out
 “ ports, or sent to the London stores, as the emergency of their respective demands required,
 “ then the general workings unavoidably became a compound account, that their bills there-
 “ fore did not, because they could not furnish the precise particulars of which each delivery
 “ was composed; nevertheless their account of receivings, which contained all the parti-
 “ culars, and their account of deliveries which contained the whole precise quantity of each
 “ delivery,

THE Lighterman, therefore, states, in gross, what he has delivered, either at the London Mills, or on board any particular ship, and deducting it from what he has received, a balance is struck expressive of the difference, which remains on board the different lighters, to be delivered and accounted for at some future time.

IT is accordingly carried forward to the next account, and the balance of that account to the succeeding, and in like manner through all the future bills, until an opportunity offers for him to make a clearing off.

THESE are the only particulars the Lighterman's bill contains, and it is only from these bills that the Factor can possibly know what is become of the grain.

LET my conduct as to this point therefore be put to the following test. If any considerable Lighterman will declare, that this is not the usual and proper method of working and delivering the grain, and making out the bills, or admitting it to be such, If any eminent Factor, accustomed to ship large quantities of grain will point out how, from these bills, I could ascertain the proportions of the different purchases which constituted different

“ delivery, corresponded, and were proved to be right, as often as the barges were cleared,
 “ which Mr. Atkinson required these deponents to do as often as the exigency and magnitude of the business would admit, which was generally accomplished every two or three
 “ months, that he might, as himself and clerks said, make a settling and balancing in the
 “ Victualling Office accounts. These deponents further say, it was Mr. Atkinson's standing orders to them, to work his own consignments with the same care and attention that
 “ they did the purchases, and to refuse any parcel that should rise inferior to the sample,
 “ agreeably to the usage of the corn trade, and which they strictly executed accordingly.”

London, the 19th Jan. 1785.
 Sworn before me, this 20th
 day of January, 1785.

“ JOSHUA KNIGHT.
 “ EDWARD KNIGHT.”

G. FOURNIER.

ferent deliveries, so as to state the exact price in the invoice, I will submit to any inference the most implacable of my enemies can draw.

I therefore stated in the different invoices a nominal price, as near the real price as could be supposed, from the different entries in the Victualing buying journal, where the real prices of the purchases and supplies were entered, and as often as the exigency of the business would admit, the buyings and deliveries were brought to a close; the lighters were cleared; and the last bill of parcels was charged at a price which with the former invoices and bills of parcels, exactly agreed with the amount of the real prices.

THE propriety of this method may be illustrated, by recurring to the former allusion of the granary supplied by six inlets, and from which by one outlet, a ship or barge was daily laden. The inlets and the outlet being closed, the whole quantity that had been supplied into the granary, was ascertained by the sellers bills and receipts; the whole quantity drawn off into the ships and barges being known by the bills of loading, and certificates for the several cargoes; the bills and receipts shewing the sum paid, and the invoices and bills of parcels the sums received: the sum received being deducted from the gross amount of the sum paid for the whole quantity, the bill for the last delivery out of the granary, was made out at such a price as would yield the exact difference.

By this method, which was invariably pursued, though the different invoices did not, because for the reasons stated they could not, correspond, in detail, with the prices of the particular purchases of the different deliveries, yet, in amount, they exactly agreed, at each settling, and no more was eventually received, than the grain actually cost, as the annexed accounts corresponding even to a fraction, with those delivered into the Board, and now in their possession, demonstratively shew. And here again, appealing to the knowledge and experience of every merchant who may inspect them, I desire to stand acquitted or condemned in his judgment, as it may

be apparent to him, that these accounts have been fairly or fraudulently kept.

BUT, it has been frequently said, instead of a nominal and arbitrary, why did you not insert an exact average price?

ANY person acquainted with the corn trade, and the nature of accounts, will immediately see, that it was just as impracticable to make out each invoice at such a price, whilst the settling was depending, as it was to make it out at the precise and real cost.

To make out an average price for the various parts, composing any given quantity, the value thereof must be previously known. To have been able to ascertain the average price of the different cargoes or deliveries, it was requisite to know the gross amount of the different buyings composing them. But this could never be correctly ascertained while the settling was depending, because, it was an open account, daily undergoing alteration from the delivery of past, and the addition of fresh purchases, and in a state of constant variation. The gross amount necessarily fluctuated as the quantity varied, and the different deliveries were made from this changeable quantity. It was like a stream of running water, constantly supplied from many different sources. Till, therefore, the account was closed, and the amount of purchases ascertained within a stated period, it was impossible to obtain any certain gross quantity by which to calculate, and consequently to estimate an exact average for the different deliveries.

BUT the difference betwixt an exact average price, and the plan I adopted of nominal prices, is merely this. The precise cost of each cargo could not by any lapse of time be known, because it could never be ascertained what exact part of the different buyings composed it; whereas, had no invoice or bill of parcels been made out, until a clearance and settling had taken place, then every invoice, or bill of parcels, contained in that settling, might with ease, and of course would, have been made out at
one

one and the same price, and that a correct average of the whole. But as these settlings could only take place at intervals of six weeks, two and three months, as the exigency of the service would admit; and as great part of the grain was immediately paid for; no private capital could be equal to such advances, for such a length of time, and it was necessary to receive payments upon the different deliveries, before the final settling could take place. It became, therefore, necessary to state a price in the invoice, which, though it could not, for the reasons stated, be an exact average, it will be found, by examining the accounts, was as near it as possible.

IF these nominal prices had been stated considerably beyond the real cost, and I had made use of this method to obtain the command of considerable sums to which I was not entitled, the practice would justly deserve to be reprobated. But how is the fact? and I am willing to answer the question by recurring to that settling, where the balance bill comes out most under the real cost, and consequently where it is to be supposed the different invoices, previously delivered, had been made out at a price much too high.

THIS is stating it most strongly against myself, and as favourably for their purpose as my enemies can wish.

THE last buyings of the 12th wheat settling, it will be seen, upon referring to the accounts,* cost from 48s. to 52s. 6d. per quarter, and yet the balance bill for 785 quarters 1 bushel, which was of course composed of these buyings, is made out at 42s. 10d. per quarter only, which is from 5s. 2d. to 9s. 8d. per quarter less than the prices really paid for it. This undercharge amounts to £329. 9s. 5½d. at which the balance bill was made out less than the wheat actually cost—and was of course to adjust all the former invoices of the same settling. The gross quantity of the settling as the account shews, amounted to 17792 quarters 2 bushels, and the cost to

£37,474.

£37,474. 11s. 1d. by which it is evident, that the nominal prices in former invoices had been no more than $4\frac{1}{2}$ d. per quarter beyond the exact average cost.

No fact can more strongly prove how strictly I endeavoured to make the nominal correspond, as nearly as possible, with the real prices. It is well known in the corn trade, that the general gradation in the price of wheat is 6d. per quarter, and seldom any smaller fraction of a shilling. If then, my nominal prices were within 6d. per quarter of the real average price, one way or the other, a greater degree of exactness could scarcely be obtained. In the present instance, if they had been estimated at 6d. less than they were, the balance bill must have been made out at 54s. 2d. which was much beyond the highest price of any one purchase.

On the other hand, by recurring to the eighth wheat settling, § the fact will be found the contrary way: The last buyings will be seen to have been at 29s. and 30s. per quarter only, and yet the balance-bill, for 248 quarters, which was of course composed of these buyings, is made out at 33s. 4d. per quarter, which is therefore from 3s. 4d. to 4s. 4d. per quarter more than the original price. This over-charge, taken at the medium between 3s. 4d. and 4s. 4d. is 3s. 10d. per quarter, and amounts to £47. 10s. 8d. which the balance-bill was made out for, more than the wheat really cost, and was of course to adjust all the former invoices of the same settling. The gross quantity of this settling, as the account shews, amounted to 10,369 quarters 6 bushels, and the cost to £18940. 8s. 2d. by which it obviously appears, that although the balance-bill is so strongly marked as to be at 3s. 4d. per quarter above the highest market price, yet it having to adjust 10,369 quarters 6 bushels, it proves that my nominal prices had been no more than 1d. $\frac{10369}{10369}$ per quarter below the exact average cost.

BUT not to dwell upon particular instances, Let any person examine the accounts correctly, and he will find, that in general, the nominal were so near the true average of real prices, that the difference adjusted by the balance bill seldom amounted to more than 1d. or 2d. per quarter

quarter, and frequently but to a few farthings, a degree of scrupulous exactness, that must prove to the satisfaction of every impartial man, I could have no motive to make use of the nominal prices from any advantage attending the making them out too high.

BUT it has been further observed, and with great justice, that the impracticability of inserting in the invoices the real price, was of itself a sufficient reason for my receiving from the Board,* payments upon account in that express form, whereas the Commissioners, and Mr. Bates in particular, have sworn, that the victualling bills, which issued on my delivery of the different invoices, were considered as payments in full, and the invoices as containing a final charge.

IF the forms of the Victualling Office, and the nature of the business would have admitted of such payments, undoubtedly there could be no good reason why the method in question should be devised, when by a direct mode they could have been procured. But it was upon being told, that the forms of the office would not admit of such payments, under the circumstances attending the execution of the business, that the plan of making out invoices at nominal prices was adopted, to obtain the necessary payments before the ultimate delivery, and consequently the final charge could take place, and without which, it would have been impossible for me to execute the Board's orders, great part of the grain being purchased upon the terms of immediate payment.

THE reasons assigned to me, at the time, why the Victualling Board could not grant me imprest bills were, that I could produce them no other or superior vouchers at the ultimate settling, than those which accompanied each separate invoice. A direct imprest, when there can be no subsequent voucher, is a contradiction in terms. The meaning of an imprest is a payment upon account, when part of a contract is executed, but not the whole, and a voucher can be given to prove that part, but the final voucher must await the completion of the contract. Whereas here, there could have been no final voucher to clear off the imprest.

Thus,

* MR. Justice Buller.

Thus, when the Commissioners, by their brewer, purchased 5000 quarters of malt at a time for the Plymouth stores, they granted me imprests for the major part of the value of each cargo, upon the lighterman certifying he had shipped it, and when the whole bargain of 5000 quarters was delivered at Plymouth, and I received a certificate for it from the proper officers there, the Commissioners granted me one victualling bill for the whole 5000 quarters, deducting the imprests upon the face of it, and the balance upon the 5000 quarters of malt was perhaps not above £.53. But the Board could grant no imprests upon the corn bought on commission, because the full certificate came in at first, and no subsequent one was to follow, and being no specific bargain, there was no winding up. The practice therefore of nominal prices was adopted as the easiest remedy, and to be adjusted by a Balance bill. The orders I had to execute for the Board were, in their nature new, and there was no precedent to go by. Besides, the imprest must have alluded to some specific bargain, or contract, of which it was a part, and must have been placed to some particular account. Whereas each invoice contained a part of general buyings, and belonged to the general account. Unless therefore I could say what store or port it was on account of, they could not make out the bill, and if the port were specified, I should then ultimately have been called upon for vouchers from that part to clear off such imprest, and which vouchers it was impossible I could produce.

It was for these reasons, that, after the Commissioners had filed their affidavits, my Solicitor wrote to the Board for the example of an imprest granted to any person upon account of deliveries to several stores at the same time, to which letter no answer was ever sent, nor can the Commissioners, I verily believe, produce a single instance of such a payment.

BUT admitting this representation to have been erroneous, and that the forms of the Board would have admitted of such payments, they could have been made by no other rule than that actually adopted, namely, by forming a nominal price as near the real price as could be estimated, by
referring

referring to the victualling buying journal, in which the prices of all buyings were entered, and by ascertaining, as well as circumstances would admit, of what buyings the different deliveries might, more or less, partake. Where the real price could not possibly be ascertained, by what other method could a payment upon account, to approach as near the real value as possible, be made? If therefore, it is agreed, and the business could not otherwise have been carried on, that upon shewing the necessity of payments upon account, from the impracticability of inserting in each invoice, the real price, so as to obtain a payment in full, the payments upon account would have been made, the end would have been equally answered, and the means must have been exactly the same. This, of itself, excludes the presumption, that I had any fraudulent purpose to answer, by concealing from the knowledge of the Commissioners the real fact, supposing (which I absolutely deny, and the world will judge whether the very minutes of the Board do not completely disprove it) that each invoice was really considered by the Commissioners as containing a final charge, and the different victualling bills as payments in full, and that the practice of nominal prices, to obtain payments upon account, was adopted, and continued without the knowledge or sanction of the Board.

I flatter myself this part of the case is now clearly explained, and that no doubt can remain in any candid mind, that the prices in the invoices were necessarily nominal, and yet perfectly fair.

THE knowledge of this fact by the Commissioners, was deemed so material by the court, that Mr. Justice Buller particularly declared, "That upon reading the trial he conceived a mistake had been made, "and that it was taken for granted, that the prices charged in the invoices, and for which the victualling bills were made out, were the real "prices to be paid by Government to me, but that if the Commissioners "were aware of the distinction, and knew the prices to be nominal and "fictitious,

“ fictitious, and were apprized of the nature of a balance bill, if this appeared from any documents in the Victualling-Office;” the learned Judge added, “ I think the court should have interposed and granted a new trial, because every one must have agreed, that the fact was mistaken at the trial, when they understood them to be at real, and not nominal prices.”

THE learned Judge added, “ That this was his meaning on directing the enquiry to be made; and that he was particularly induced to it by a very positive answer that Mr. Henderson gave at the trial; when he was asked, whether, from the conversation he had with the Commissioners, it appeared, that they clearly understood the nature of a balance bill? his answer was, Yes, I am positive that they did.”

To disprove any such knowledge, the Commissioners have produced to the court, not only their own positive denial of the facts by affidavits, but inferences drawn from the invoices themselves, from the file of the orders of the Board to purchase, and of the victualling bills issued in payment.

As it is to these affidavits that I have chiefly to impute my present situation, and as I assert, they ought, under the learned Judge’s declaration, to have produced the opposite effect, it is extremely material that the real nature of these affidavits should be fully considered and understood.

BUT Mr. Burgoyne and Mr. Lance were not Commissioners ’till a few weeks before my concerns with the Board ceased. They do not profess to speak from their own knowledge, but merely from what they understood from the other Commissioners, without naming any in particular, and no great attention can be due to the evidence of men, who expressly introduce it with declaring their own ignorance of the subject on which they are about to swear. In fact, the general nature of the business, and the method of transacting it must have been sufficiently settled and explained long before their appointment; nor will the world readily conceive, that it was incumbent

bent upon me, without any application for the purpose, to explain it to every new Commissioner, whose duty it was to learn the nature of the business committed to his charge, and in case of any doubt or difficulty, to apply to the other Commissioners who sat at the same Board. It must not, however, escape observation, that whatever those gentlemen swear to have understood was from the Commissioners and not from me; they do not pretend that I ever held any conversation with them of a nature to leave such impressions on their minds; nor is it even alledged, that any conversation upon the subject was ever held, with the other Commissioners, in my presence, that could warrant any such opinion.

BUT the manner in which the different facts are stated in these affidavits, and the language made use of, will at least prove the temper and the spirit in which they were made.

THOUGH Mr. Burgoyne was appointed a Commissioner but a few weeks before I ceased to do any business for the Board, he does not chuse to specify the time, but contents himself with saying, he was not a member of the Victualling Board at the time I was first employed by the Commissioners, and therefore cannot explain the nature of the agreement so well as those can do who made it. What agreement? who informed him they had made it? when did it exist? what is become of it? are questions I have a right to ask, and the answers to which must tend to the confusion of those, who in opposition to the truth, and in direct repugnance to the minutes of their own Board, assert that such an agreement was made. But the manner in which Mr. Burgoyne has thought fit to state why he cannot explain the nature of this supposed agreement, is calculated to give a weight to his evidence it could not possess if the fact were fairly stated. Is there not an essential difference between barely saying, that he was not a member of the Board at the time I was first employed, and the real fact, namely, that he only became a member a few weeks before that employment ceased? Does not the one way of stating it imply an experience, the means of knowledge, which the other would exclude?

And was it not incumbent upon Mr. Burgoyne, in the critical and unhappy situation in which I stood, to be strictly cautious and circumspect, in his manner of stating facts, which in their consequences were to influence the determination of the court?

BUT how far Mr. Burgoyne is warranted in having sworn that he understood from the Board's minutes, that there was no distinction made between the grain purchased by me for the Commissioners, and grain supplied, and that I was expected to charge the exact price I gave, is a question the minutes of the Board will best determine, and to which, I shall, in a subsequent part, draw the public attention.

Mr. Lance, it is true, has stated with more precision, the time when he first came to the Board, namely, a few weeks previous (as he is pleased to call it) to my dismissal. In other respects his affidavit nearly agrees with that of Mr. Burgoyne.

WITH this one observation, I shall conclude what I have to say with respect to these affidavits in particular. It would have been more consistent with justice, if these gentlemen had merely assigned, in their affidavits, their own ignorance of the particular transactions in question, and for the reasons stated, than to have made oath in the manner they have, consisting entirely of what they understood from others and from the minutes of the Board, and especially when those persons were to make affidavits themselves, and where the minutes of the Board might, and ought to have been produced to explain their own purport and meaning.

OF Mr. Kirke's affidavit, as distinguished from the rest, it will be sufficient to observe, that when applied to by Mr. Troward, in November, 1783, he at first admitted, in the presence of Mr. Slade, a knowledge of all the facts, which by his affidavit he has since denied; and though the court expressly directed that each of the Commissioners should be furnished with a copy of Mr. Troward's affidavit, previous to swearing their own,
Mr.

Mr. Kirke has not ventured to deny one single syllable of what Mr. Troward's affidavit contains.

As to the other affidavits, it will be now proper to consider the particular allegations they contain.

AND first, as to the Victualling Buying Journal, The Commissioners, (Mr. Slade excepted) deny to have had any knowledge of it. Mr. Hanway swears, in his affidavit, "That as far as his recollection goes, he has seen a book at the Victualling Board, in which were mentioned the words, bought of Christopher Atkinson, but at what period of time he cannot now recollect, but believes it might be subsequent to his discharge." In another part of his affidavit, Mr. Hanway swears, that "some time after I was discharged, the Board required of me books and papers to authenticate my charges, but I refused to produce them." How then can Mr. Hanway have seen at the Board, *subsequent* to my discharge, those books which he alleges I refused to produce? and it follows, that Mr. Hanway having seen them at the Board, it must have been *previous* to my discharge.

BUT the presumption is natural, that the greater the length of time that has elapsed, the less correct will be Mr. Hanway's account of the fact; and it is therefore necessary to compare with his affidavit, the evidence he gave to the same points at an antecedent period, before the Committee who sat to investigate the conduct of the Board.

MR. Hanway being asked, "whether Mr. Atkinson ever shewed his books of account to the Board?" he replied, "He had seen books brought to the Board, but not at all that they were investigated with any precision, as it would require a great deal of time and collateral vouchers to authenticate them. That he did not remember that the Commissioners ever complained of the mode of Mr. Atkinson's keeping his accounts prior to January, 1781."

HERE

HERE Mr. Hanway, in contradiction to his affidavit, admits that I brought my books to the Board, and the very phrase, that they were not investigated with any precision, is, in a negative sense, to say, they were generally, but not critically examined. But the reason Mr. Hanway gives, why they were not investigated with any precision, is of a singular nature: *It would require a great deal of time and collateral vouchers to authenticate them.* The public, whose servants these Commissioners were, and whose wages they received, will perhaps be disposed to ask, for what they received those wages, but for their time, and what is the use of collateral vouchers, but to prove the rectitude of those charges of which they are the proper evidence? But at any rate, I am exposed to an alternative either way ruinous, if after having brought my books to the Board, and submitted them to those whose duty it was to examine them, their negligence shall be imputed as criminality to me; and though these books were produced to shew the state of the account, concerning which they admit they expressed no disapprobation; yet, at a future period they shall be permitted to say, that the mode of keeping the accounts was entirely unknown to them, and without their approbation.

Mr. Hanway likewise swears, that “near the close of the year, 1780, “I invited him to come to my house and examine my books; but as the “business in general had made unfavorable impressions upon his mind, “and not being authorized by any delegation from the Board, nor expecting any solid satisfaction to himself from any accounts I might be “pleased to shew him, he declined the task.”

The public may likewise think it a singular reason for declining to examine my books, that the business had made unfavorable impressions upon his mind, which, on the contrary, ought to have produced the closest and the strictest investigation.

BUT if Mr. Hanway had not any delegation from the Board, it was easy for him to have procured it, or to have desired me to bring the books

books to the Board ; neither of which does Mr. Hanway alledge was done. But he admits, and does alledge, that I was not only willing to produce my books, but actually invited him to examine them.

AND here again let the cruel singularity of my situation be considered. When my books are brought to the Board, they are not investigated with precision, because they would require collateral vouchers ; and when Mr. Hanway is invited to examine them at my own house, he declines the task, because he has no delegation from the Board. And though when invited to examine them, he declines to do it, because, as he expressly alleges, he does not expect any solid satisfaction from them ; yet at a future time, I am required to produce these very books to authenticate my charges, and he makes it an accusation against me that I refused to comply with the requisition.

WITH respect to the Balance bill, Mr. Hanway states, that “ he does “ not recollect to have signed any specific bill, which was distinguished “ under any such denomination, or bore a semblance of a Balance bill, “ except one bill dated 23d December, 1779, for 386 quarters, 7 bushels “ of wheat, at 24s. 3d. per quarter, which when he signed it he re- “ members to have taken notice of the wheat being at so low a price, “ and he understood that it was to make good what had been erroneously “ over charged, and presuming that in a concern of such magnitude, “ there might be an error or errors to such an amount as the difference “ of 12s. or 13s. per quarter, and conceiving justice thereby done, it “ made no deeper impression on his mind at that period, but since he has “ been induced to believe that such undercharge might be intended to “ cover an overcharge of near seven weeks before, relating to wheat “ bought of Mr. Adams of Totnes.” It would have been fortunate for me, if Mr. Hanway could have recollected the exact words, or even the substance of the conversation, without merely declaring what he understood from it.

As

As to what the undercharge might be intended to cover, undoubtedly it was to balance and adjust the whole account to that period, which it accurately did, not applying to Mr. Adams's wheat in particular, but to the different deliveries of the settlement in which it was included ; and it is material to state, which the accounts will prove, that at the time of the overcharge upon Adams's wheat, I had 16 days before made out an invoice which included a parcel of wheat purchased of the same person, and paid him £65. 15s. od. more for it than I invoiced it at ; whilst the overcharge, imputed to be fraudulent, was but £54. 14s. od. so that if the invoices had been the place of real charge, there would have remained upon those two articles a balance of £11. 1s. od. due to me.

MR. Hanway further swears, " that he does not remember to have " signed any bill that demanded any notice, except what is mentioned " above, but he believes there might be occasional small errors which " were in the breast of the Defendant to rectify."

WHEN it is considered that Mr. Hanway was the Commissioner for dry stores ; that he examined every week the quality of the grain, and speaks to the price of it, his evidence will appear unaccountable, when compared with what Mr. Farrer swears to the same subject, namely, " that it appears from the accounts, that many invoices were delivered " at fractional prices of odd pence, halfpence, and farthings, which cir- " cumstance alone is sufficient to shew to all persons of any knowledge " in the corn trade, that such charge must have been in all such instances " a balancing charge, there being no such thing known in the corn mar- " ket as a fractional price of odd pence, halfpence and farthings, the " prices universally at the London market, being at a certain number of " shillings per quarter, or at a certain number of shillings, and 6d. 9d. " or 3d. one or more quarter parts of a shilling being the only fractions " that ever form part of any price."

AND

AND to the same point Mr. Shearwood swears, "That from an examination of the fellers bills and receipts, and he is well acquainted with the hand-writing of many of the persons who signed the said receipts or vouchers, that the entries in the book called the Victualling Bought Journal, which consist of purchases made of other persons, are, he verily believes, at just and real prices, as they correspond with the said bills and receipts, and the entries in the said Victualling Bought Journal, that are in the said Christopher Atkinson's own name, appear to him, upon the nicest examination and comparison which he hath made of them, to be at the fair market prices, and the invoices and bills of parcels from Mr. Atkinson to the victualling board, appear to this deponent, upon a careful examination thereof, to be chiefly at nominal prices, and that because, as this deponent apprehends and believes, it was impossible to make them out at the exact prices which the grain of each cargo had cost, nevertheless all the totals in the said Bought Journal, consisting of real prices, the totals of the invoices, consisting of nominal prices, which this deponent hath examined and compared, do exactly agree both in quantity and amount: and whether each invoice might happen to be made out at more or at less than the identical corn of such cargo might cost, it could be no gain or loss to Mr. Atkinson, whilst the prices were right in the Bought Journal, the sums there being from the adjustment of the balance bill evidently what he eventually received, and no more."

"AND this deponent further saith, that upon his having carefully examined the before-mentioned victualling Invoice Books, he found amongst the several balance bills therein stared, the originals of which he apprehends and believes must have been examined and passed by the accomptant for cash, at the Victualling-Office, it appearing by Mr. Atkinson's books that victualling bills were duly granted to him for
 " them ;

“ them; that there are the following ones made out at the under frac-
 “ tional prices, viz. one for wheat at 38s. 7d. ditto at 38s. 4½d. ditto at
 “ 39s. 3½d. ditto 37s. 10d. ditto 33s. 4d. ditto 26s. 11d. ditto 37s. 8½d.
 “ ditto at 42s. 10d. one for pease at 35s. 11d. ditto 33s. 3½d. ditto at
 “ 33s. 2d. ditto at 31s. 3¼d. ditto 30s. 3½d. ditto 28s. 8½d. ditto
 “ 33s. 1d. one for oats at 15s. 1¾d. ditto 15s. 1½d. ditto 16s. 4d. ditto
 “ 18s. 5d. ditto 16s. 2d. ditto 16s. 5d. plus 6¼d. which fact alone, this
 “ deponent apprehends must have been sufficient to have shewn to every
 “ one the least acquainted with the manner in which the corn trade is
 “ carried on in London, that all those were balancing charges to the
 “ nominal prices contained in the invoices, in as much as corn is never
 “ bought or sold at any such fractional prices, but always at a certain
 “ number of shillings per quarter, or with the even parts of a shilling,
 “ say three-pence, six-pence, or nine-pence, and no other, in addition
 “ to the shillings.”

“ AND this deponent further saith, that it appears to him to have been,
 “ and in his apprehension and belief was, not only the best, but the only
 “ method that could have been adopted for the execution of the business
 “ with dispatch, and of keeping the accounts to secure strict justice to
 “ both parties.”

EVERY

EVERY one of these instances, therefore, demanded more notice than the bill at 24s. 3d. and though all these instances occur, yet Mr. Hanway paid no attention to them. But though not one of these bills attracted the notice of Mr. Hanway, (let this operate in what manner it may,) yet at least it proves, that my conduct upon the occasion was fair and open, and that in almost every Balance bill, there is intrinsic evidence that plainly indicated its nature.

AND here let it be considered, what will be the effect of that mode of argument in my favor, that has been employed to condemn me. It is said, That the same invoice, containing different prices, seems to convey a demonstrative proof, that each invoice was made out at the real price.

IN like manner, then, it may be alledged, That fractional prices of odd pence, half-pence, and farthings, appearing in a great number of invoices, and bills of parcels, while no such fractions ever form part of any real price, seems to convey a demonstrative proof, that in all such invoices, it is a balancing charge.

OR in other words. There being no such thing as fractional prices, but one or more quarter parts of a shilling, which ever form any part of a price at market, and yet different fractions of odd pence and half-pence, appearing in a great number of invoices, seems to convey a demonstrative proof that the price, at which such invoices were made out, could not be real, and must be nominal or fictitious.

IF inferences drawn from the invoices themselves are thus hazarded against me, I am equally intitled to the advantage of such inferences in my favor.

BUT the occurrence of the Balance bill, at a very early period of the business, and the peculiarity of the occasion, will place its real existence in the strongest light, and render it absolutely incomprehensible how the Commissioners, who signed the different bills, or the Clerks, who checked them, could possibly be ignorant of it.

ON the 31st of August, 1778, the following entry was made in the Victualling Buying Journal.

“ Edward Reynolds 106 quarters, a 40s. (wants in measure 1s. 6d.)
£. 111 : 18 : 6.”

BUT 106 quarters a 40s. (after deducting the 1s. 6d) really amount to £. 211 : 18 : 6. The entering clerk had erroneously cast it forward £. 100 short,† and which was not detected till the book-keeper posted it, some weeks afterwards, to Mr. Reynolds's credit, when he found him debited in the ledger for cash paid the 2d of September, £. 211 : 18 : 6. This led him to refer to Mr. Reynolds's bill of parcels, which being found right, the error was discovered to be with the entering clerk. When the balance bill for 1041 quarters, 4 bushels, of wheat, was made out at 38s. 7d. it appearing by the accounts that that price would yield the balance due, and it was (as the annexed accounts shew)* made out accordingly, whereas the September buyings had been at 40s. to 42s. 6d. and knowing that the preceding bills had been made out, as near their several costs, as it was possible to estimate them, I was surprized at the balance bill coming out so low; but if this mistake, in casting forward Mr. Reynolds's wheat, had not happened, the balance bill must have been made out at 40s. 6d. Upon the detection of this error, the question arose, how I was to obtain payment for the £. 100 for the mistake which had happened in the place of real charge, viz. the Victualling Buying Journal. The account was closed; the usual vouchers for the wheat already lodged at the Victualling Office, and it was not in the nature of things to have any further voucher from their receiving officers, whereon to grant a victualling bill for the £. 100. The circumstance was communicated to the commissioners, and the following method adopted with their approbation. A line was entered in the Buying book, at the conclusion of the third wheat settling (as the annexed accounts shew) which occasioned the next balance bill for 1413 quarters, 4 bushels, to come out

† Vide accounts Dr. side, 31st of August, 1778. folio 3.

* Vide accounts Cr. side, 12th of September, No. 8. folio 4.

out at 38s. 4d $\frac{1}{2}$. although the purchases were no higher than 35s. 6d. This striking and early occurrence necessarily led to the fullest explanation of the Balance bill, of which, at that time, the Commissioners had a complete comprehension.

THE Commissioners in general (Mr. Slade excepted) likewise swear, the first time they heard of a Balance bill was after I had been charged with a fraud, and that upon my saying the Balance bill would set it right, the Board unanimously refused to admit it as an excuse, and with one voice dismissed me.

THE overcharge was that upon flour, and has been already explained. — But let the nature of this conduct be considered.

IF the Commissioners were, at that time, perfectly ignorant of the nature of a Balance bill, I could only offer it as an excuse (to adopt their own phrase) by alledging, that from the earliest period of my employment, such a bill had been delivered, from time to time, at the intervals before stated, and particularized in the annexed accounts, and had, in every instance, adjusted the nominal with the real charges.

IF the Commissioners conceived this conduct unjustifiable in a single instance, what must have been their astonishment when they discovered, that this clandestine method had been so long pursued, and so frequently practised! and the minute, which put an end to my employment upon the occasion, drawn up in the very hour of discovery, will no doubt be expressive of the indignation they felt, and mark, in the strongest terms of reprobation, the particular practice for which they thus thought fit to dismiss me! On the contrary, in the minute entered upon the records of the office, and purporting to contain the motives of their conduct, in discharging me, (and which was sent to me by the Board, in answer to my application to be furnished with any charges that might exist against me) there is not one expression to be found that relates to the detection of any thing they might construe to be a fraud.

REPORTS reflecting upon the Board; reason to think they could make improvements in their purchases;—these are the express reasons assigned, at the time, and let the Commissioners explain either, where it appears in this minute that the Board dismissed me as an improper person to be employed for the service of Government any longer, or if such were really the cause, why the minute of the Board does not only altogether suppress so material a fact, but absolutely suggest reasons entirely of a different nature?*

It is likewise somewhat singular, that Mr. Hanway, who, at least, in December, 1779, had been apprized of the use of the Balance bill in that instance (as he himself admits) and had actually signed it, declaring since, that it did not make much impression upon his mind, because he conceived justice to be thereby done, should be so hasty to conclude, that in this instance, justice would not be done by the Balance bill, when upon the former occasion he had derived a knowledge of it, not from a previous discovery of an overcharge, but from the balance bill itself, and that at an undercharge, or more properly speaking, at the adjusting price!

It is then apparent upon the whole state of the accounts, notwithstanding what the Commissioners have sworn, that the practice of adjusting the nominal with the real prices, at every settling, has been uniformly and consistently pursued, from the earliest period of my connexion with the Board down to the minute which put an end to it.

If it appeared that it had been introduced without any apparent reason, that it had been dropped, and then resumed, without any probable cause, that it had been made use of at irregular and uncertain times, and upon suspicious occasions, there might be reason to alledge that it was a fabrication to serve as a defence in case of need. But to shew that it has been consistently and regularly pursued, and to exclude the possibility of such a suspicion in fair and candid minds, let my conduct be considered in two points of view; First, From the date of the first order employing me as
Factor,

* Vide copy of the whole minute, page 28.

Factor, till the publication of the first attack upon me in the papers, dated 29th March, 1779; Secondly, From that time till my connexion with the Board ceased.

THE first order to employ me as factor was dated 22d July, 1778, and the first letter attacking my conduct was published 29th March, 1779.

FROM my first employment to purchase for the Board by commission, till the date of this letter, consequently 8 months had elapsed.

AT this time I was fully in possession of the confidence of the Commissioners; no alarm had been excited; if ever I had meditated fraud, there could not be a season of more profound security; and it is by the test of this period that men of candour and discernment will try my conduct.

IF, during all this time, no instance had occurred of a Balance bill; if a considerable overcharge upon the gross quantity had taken place, and upon the first appearance of the publication attacking me, this overcharge had been reduced by such a bill, of which before there was no instance; though regularly continued afterwards, it might fairly and would justly be argued, that the first occurrence of it being subsequent to the charge made, it was a fabrication suggested by the attack; a disguised mode of making that restitution which would not otherwise have taken place; and that it was continued afterwards merely to colour its original introduction.

BUT when the fact is directly the reverse; when it appears, from the accounts, that during this period, 47 wheat invoices had been delivered, of which 6 had been Balance bills, which, upon the average, makes a settling occur every 6 weeks, the conclusion must consequently be opposite.

IN this method the accounts had then been kept, when the first publication appeared, and a Balance bill had been delivered once in 6 weeks, during 8 months, prior to the public attention having been drawn to my conduct, or any charge whatever made against me.

In like manner, though after the first appearance of these letters they were almost weekly continued, the same mode was invariably pursued, and from March 26th, 1779, to February 9th, 1781, 194 invoices were delivered, of which 8 were Balance bills, which make, upon the average, a settling once in 3 months; so that the fact concludes the direct contrary way, and a Balance bill was more frequently delivered before than after the publication.

THIS was, in fact, owing to the encrease in the magnitude of the orders, after I became, by the minute of 28th May, 1779, and subsequent to the libel, employed by the Commissioners, as their general Corn-Factor; and when of course, the extent of business did not admit of such frequent settlings.

It is equally striking, that in the instance in which Mr. Hanway admits he signed an invoice, which was a Balance bill, and which from the lowness of the charge led him to require an explanation, that he derived, in that instance, the knowledge of it from an undercharge, and that it was not upon the discovery of an overcharge, that upon being called to account for it, I had recourse to the Balance bill.

It is true the Commissioners swear, "That upon the discovery of the overcharge upon flour, I endeavoured to account for it by a Balance bill, which mode was not allowed by the Board, and that I was actually dismissed for it." But this very instance also proves the regularity of my conduct.

For if, subsequent to the overcharge, any invoice had been delivered in, as a Balance bill, in which the overcharge was not set right, it might have been urged with some force against me, that it was a fabrication I kept in reserve to answer every detection of fraud.

BUT no Balance bill, nor indeed any other bill for flour, had ever been delivered in subsequent to that overcharge, and previous to the discovery of it. Now the nature of the Balance bill peculiarly is, to adjust every

every overcharge, or undercharge (if they can be so call'd) within the respective periods, up to its own date. If therefore in any one period, of which the accounts of buyings and deliveries are adjusted by such an invoice, an overcharge can be pointed out, not balanced by the bill, the presumption will undoubtedly be, that it was an overcharge, for which no restitution was intended to be made, and consequently a fraud. But when, on the contrary, no instance of an overcharge can be pointed out, within any one of these periods, not reduced by the Balance bill of that period, the presumption of fraud is utterly excluded, because it appears, that there was one certain method of doing justice upon the whole, which has been uniformly and invariably pursued.

THUS much with respect to the positive allegations these affidavits contain. I now proceed to answer the different inferences added to support and corroborate them.

IN the first place, it is said, "That the invoices themselves, purport "to contain the real prices, or in the precise terms of one of the affidavits, different prices being frequently charged for different parcels of "corn in the same bill of parcels, seems to convey a demonstrative "proof that they were supposed to be the real bona-fide prices paid."*

It is necessary to ascertain, correctly, the nature of the fact that furnishes this demonstrative proof!

DURING the first four wheat settlings, several of the invoices are each made out at two or more prices, and in that early state of the business, I endeavoured to make the invoices and buyings tally in detail, as much as possible; but finding, from experience, that it was impossible to do it exactly, and that I was obliged, even then, to adjust each settling by a Balance bill, as the accounts themselves shew, I dropped the idea of us-
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* Affidavit of John Arthur Smith,—see likewise the Affidavit of Mr. Burgoyne to the like effect.

ing more prices than one in each invoice, in as much as using a plurality could not make them correspond, in detail, with the purchases. On the 14th of November, 1778, I began accordingly with the 17th invoice, to use one nominal price, and that only, and continued it without any interruption, (save in about 7 instances, for purchases made in the neighbourhood of Portsmouth and Plymouth, where the purchases making distinct deliveries, the invoices could be, and therefore were like them,) till the 16th of December, 1780, during which Two Years and One Month, there are 196 invoices, each at one price; and not only so, but often 5, 6, or 7, and even to the number of 14 successive invoices, all at one and the same price. An instance of this is to be seen, from the 7th of October, 1779, in the 8th wheat settling, to the 27th of November, in the 9th settling, all at 30s. per quarter, and the next 10 all at 30s. 6d. without any other price intervening, except one Balance bill, and two purchases made at Portsmouth, and two at Plymouth; and which successive 14 bills, at 30s. and 10 bills, at 30s. 6d. are for no less than 12,522 quarters, 1 bushel, as the annexed accounts prove.

AND as to the malt invoices and bills of parcels, which are 112 in all, they are all at one price, except two instances of malt, bought at Portsmouth and Plymouth, and 4 in the latter end of 1780, and the malt bills, like the wheat, are not only at one price each, but 5, 6, 7 and 8 successive bills, are at one and the same price; and from the 26th of February, to the 15th of April, 1780, there are not less than 13 successive malt bills, for 8510 quarters, 6 bushels, all at 27s.

On the 16th of December, 1780, about the time when the clamours in the market began, I again attempted to make out the invoices more in detail, that is, at different prices, as much like the buying journal as I could, although the clearing off was necessarily to be adjusted by a balancing bill. Several of the then next following 27 bills, which closed my connexion with the Board, were made out at two or more prices accordingly, but, nevertheless, were adjusted by two Balance bills, (being two settlings,) as the annexed accounts prove.

THE fact being thus correctly stated, in what does the demonstration consist? In the variety of prices contained in the same invoice. Admitting this to warrant the conclusion, that in all such instances each price was supposed to be the real price, the reverse of the proposition must be equally true; and if, during more than four-fifths of the time, without intermission, the invoices are all made out at one price, when it was well known to the Board, that each delivery consisted of a great number of purchases, at different prices, this uniformity must naturally suggest the idea of a nominal or fictitious price. Let me ask those, who concluded each invoice to contain a real charge, because in 351 wheat and malt bills, there are 44 only, and those for the reasons given that contained various prices, what opinion they formed, when during two years and one month, except in about seven instances of corn bought at Plymouth,) the invoices were uniformly at one price? And further, when the market was known to be in a very fluctuating state, and the grain and malt provided to differ very much in quality, and consequently in cost, and yet it often happened, that 5, 6, or 7, and even to the number of 14 successive invoices, have been made out, not only at one, but actually at the same price.—How did they account to themselves for this fact? If, then, the demonstration consists in the variety of prices contained in the same invoice, the evidence is much stronger the contrary way, and the conclusion should consequently have been opposite.

To refer to the 9th wheat settling for an example.

It consists of 13,892 quarters, and the invoices are made out but at two prices for the whole, viz. the first 11 invoices, for 6397 quarters, 4 bushels, are all at 30s. per quarter, and the next ten invoices, in the same settling, are all made out at 30s. 6d. per quarter. Is it possible for seven Commissioners to have sat, from the 7th of October to the 23d of December, and to have daily signed wheat bills, to the amount of upwards of Twenty Thousand Pounds, without six of them either know-

ing that the prices were nominal, nor enquiring of me, who attended every board day, how it happened that such immense quantities were all at one price!

BUT when the situation in which I stood before the Court is considered—struggling—for what? To escape from justice? No! but merely to obtain a new trial, my case upon the former having been misunderstood—in which hope I had voluntarily surrendered myself, though safe beyond the reach of the law,—when it is considered, that, if not life itself, all for which it is dear and valuable was at stake, upon the event—there is no man of common humanity, who will not feel any attempt, that appears to proceed from zeal to defeat such a purpose, as an act of the most inhuman and cruel nature. I had a right, therefore, to expect, that the different affidavits filed in answer to the enquiry directed by the Court, would be strictly confined to facts, within the enquiry, and that all those facts would be fairly and impartially stated. But, surely, no man will deny, that if it was warrantable to argue upon those facts, and to state inferences, not leaving the facts themselves to suggest them, it was deeply incumbent upon those who adopted such conduct, to state, in the most precise and correct manner, the fact which afforded the inference, that the Court might judge of the justice of it. But if facts have been most grossly mistated, for the purpose of unfair construction, and unjust inferences, in order to persecute and ruin me, the common justice of mankind will give those epithets to such conduct, it might seem the effect of resentment, if I were myself to bestow. Has the fact of the same invoices, containing different prices, been fairly and truly stated? Will any impartial man, who may have read these affidavits, declare, that they do not plainly import that it had been the common, regular, uninterrupted course of the business to deliver in such invoices? Do they not exclude the possibility of such a thought, as that during two years and one month together, 196 wheat invoices, and 106 malt bills, were all delivered in at one price? A fact which not merely alters the case, but actually turns the inference completely in my favour.—Yet, the sentence pronounced against me, as
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the terms of it expressly declare, is chiefly founded upon this cruel and base misrepresentation !

THE next inference is, that the different victualling bills could not be considered as payments upon account, and Mr. Bates, who was the Commissioner for the cash department, assigns a reason why it was impossible they could be viewed in that light. If the reason assigned, instead of proving the impossibility, does not clearly demonstrate the reverse, let my conduct stand condemned in every part, and would to God ! that my fate depended upon the issue of this single proposition !

THE reason which Mr. Bates assigns is this, " It appears from the bills in question, that there could not possibly be money advanced on account, " because whenever the Board advances money on account, it is an in- " variable rule of office to do it by imprest bills, which are to be account- " ed for afterwards, and no complete vouchers are required till the imprest " bills are cleared by perfect bills ; now the bills in question are not im- " prest bills, but each separate bill is made out at once upon its own full " and accompanying vouchers, and stands in need of no future bill to clear " the account."

WHEN Mr. Bates talks of full accompanying vouchers, does he mean to assert, that there was ever delivered with any one invoice a voucher for the price ? He knows the reverse to be the fact. How then could every invoice have full accompanying vouchers ? But let Mr. Bates reconcile, if he can, what is sworn in his affidavit, with the express regulation contained in the Board's minute of the 1st January, 1781, and by which I am required, " to make up my account of buyings and deliveries once a " month, and to shew that my receipts and vouchers correspond in time and " in amount with my invoices ;" and yet by another regulation of the same " minute, " a victualling bill is to be made out, upon delivering in the usual " certificates of the quantity stated in each invoice." If these were the full accom-

accompanying vouchers for each invoice, what is the meaning of requiring me to produce vouchers on the last day of the month, for a charge contained in an invoice which might be delivered in the first day of the month? And how can that invoice, upon which I received the victualling bill in payment, on the first day of the month, be said to be completely made out, and to stand in need of no future vouchers, when on the last day of the month I am required to produce bills and receipts, not to prove the justice of the price at which each invoice was made out, but to shew, that upon a general statement my receipts and vouchers, during that period, corresponded in amount with my invoices, which is to be considered as the final settling of the account, and consequently is the clearing of every particular invoice.

IF the victualling bill is made out upon delivery of the invoice, but at a future time vouchers are to be produced to prove, that considering that invoice as a charge in a general account, the account is right upon the whole, and which can only be ascertained by examining the different charges; how is the assertion to be maintained, that each separate bill is made out upon its own accompanying vouchers, when there is no voucher whatever delivered for the price at the time; and yet, at a subsequent period, vouchers must be produced to prove, that the Board have not paid upon the different invoices more than they ought, taking all those of a certain period together? The very reason, therefore, assigned by Mr. Bates, proves them to have been strictly in the nature of payments upon account.

A THIRD inference is drawn from the preamble of different bills of parcels, in which, it is said the word "purchased," is uniformly used, whereas, had any distinction existed between grain "purchased" and "supplied" (it is argued in one of the clerks affidavits) the bills of parcels would have varied in their form, and would have been made out for grain "supplied and delivered," instead of which they have uniformly "run, "by him purchased and delivered for his Majesty's service."

IN

IN answer to this, it would be fully sufficient to state the fact, to shew the obvious absurdity of such an inference. The different deliveries for which the invoices were made out, did not consist in general entirely either of one or the other, but of a mixture of grain supplied from my own consignments and purchased of other factors. If the word stated in the invoice, was to be considered as descriptive, and necessary to convey information to the Board, whether the grain was purchased or supplied, neither term would have been applicable, because this argument admits each to have had an appropriate meaning, and if so, as the fact in the invoice, namely, that the grain was both purchased and supplied, did not come within the meaning of either, the description would have been consequently erroneous.

I am aware it may be said, that by making use of either or both terms, as the fact required, this objection would be obviated. It undoubtedly would, but let it be considered, upon what principle this argument rests.

UPON the necessity of stating in the invoice the real fact, For what purpose was this necessary? To shew that I supplied my own consignments. Mr. Hanway and Mr. Slade have admitted that they knew it perfectly well. Nay, Mr. Hanway expressly says, that the Board employed me because I had the prime of the market, and they did not chuse to pass by my stand; and Mr. Slade has sworn, what indeed was obvious, that the Board could not have been so well supplied if I had not been allowed so to do. It was not necessary then to insert the word "supplied" in the different invoices, to convey to the Commissioners the knowledge of the general practice.† If, on the other hand, it was necessary to describe the particular

† When a Corn-factor receives an order from his correspondent to purchase 1000 quarters of corn, does he not in his answer say, "Agreeable to your order I have *bought* for your account 1000 quarters, &c." although it should happen that a considerable part of it, nay, perhaps the whole, had been appropriated from his own consignments? Does he use the word *supplied* or *appropriated*? I never saw or heard of a letter or invoice so expressed.

particular fact, it could only be so from the Commissioners having a knowledge of the distinction, and yet that the fact is not described, is used as an inference to prove that the distinction did not exist. Is it possible to state a more glaring inconsistency!

BUT in truth it never occurred to me, and indeed it is utterly repugnant to what I assert to be the nature of the case, that it was necessary to specify in the invoice, whether the grain was purchased or supplied, or consisted of a mixture of each. Nor I believe will it be asserted by either Mr. Hanway or Mr. Slade, that because the word "purchased" was used in the bills of parcels, of which the victualling bills they daily signed were copies, that they, therefore, concluded, in opposition to their own knowledge of the fact, that I did not supply my own consignments; and admitting their knowledge of it, and also that it is the general practice of factors to supply their own consignments, they will scarcely state that it was necessary to describe in my bills, whether "purchased" or "supplied;" if they had thought such a distinction necessary to be there inserted, they would have enquired of me, why neither the one nor the other were used in my invoices! †

THE inference drawn from the same word being used in the different victualling bills, is exactly of a similar nature. The victualling bills were copies of the bills of parcels to which they referred. But yet because they are made out for grain purchased, in another of the affidavits it is argued, "they prove that the grain was all to be considered as purchased, and in no proportion supplied." Without using any tedious repetition, the argument employed to refute the former inference applies to this, but the recurrence of it will serve to shew what respect is to be paid to affidavits, where the most wild and absurd conclusions are thus desperately hazarded, and in a case where the dictates of justice and humanity required the most nice and scrupulous caution.

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† What will Mr. Briggs, their late Accomptant, say to his own affidavit, when he refers to my invoices, lodged at the Victualling-Office, which are far more numerous than the bills of parcels, and he finds no such word as "purchased," in any of them?

I HAVE now made such observations upon the affidavits of the different Commissioners, (Mr Slade excepted) as far as the allegations they contain, respect the enquiry directed by the court, and of the justice of these observations, it is for the world to judge.

It remains to be enquired, what effect Mr. Slade's affidavit in particular ought to produce?

AND it is material to state, that Mr. Slade's affidavit not only admits a complete knowledge, at the time, of the method in which the business was transacted, but asserts the fairness and propriety of it.

WHEN Mr. Hanway was applied to by Mr. Troward to swear to certain matters respecting the accounts, he expressly referred him to Mr. Slade, as the Commissioner who had attended to them most, and understood them best. Mr. Slade is consequently the person, whose evidence upon the subject is most material.

AND here admitting it to be perfectly true, that the other Commissioners were perfectly ignorant of all their duty required them to know, the real question to be determined, within the meaning of the enquiry directed by the Court, is, Could I possibly suppose that to be the fact? If Mr. Slade, who daily sat at the same Board with them was thoroughly apprized of the manner in which I transacted the business, was it to be imagined, that he and the other Commissioners could meet from day to day, issue repeated orders, pass numerous accounts, pay away immense sums, pass various minutes, all implying a knowledge of the subject, and yet that they should be profoundly ignorant of that which he perfectly knew! How was it possible for them, conversing upon the same subject to understand each other, if Mr. Slade's conversation constantly proceeded upon the knowledge of facts of which they were ignorant? How can any man reconcile to his own mind as compatible, the knowledge Mr. Slade possessed, with the ignorance of the rest of the Board, unless under the presumption, that Mr. Slade wilfully concealed such knowledge from them, and conversed and acted as if he were not possessed of it?

THIS can only be imagined, by supposing that there was some collusion betwixt Mr. Slade and myself.

To those who are acquainted with Mr. Slade, his character will prove a complete answer to any such supposition.

BUT supposing Mr. Slade's character to be perfectly unknown, does his conduct upon the occasion furnish any ground for such a suspicion?

WHAT is the *evidentia rei*? Upon all occasions the best sort of proof?

IF the method in which the business was executed, and the accounts were kept, was calculated for the purposes of fraud, and such as the Board would have disapproved of, if known to them, of which Mr. Slade himself was conscious, but had some corrupt motive for conniving at it; a mere connivance was all that I could require or expect of him, because, in such cases, men barely do what is necessary to answer the purpose, and to which that would have been fully adequate. To carry on the supposed fraud without interruption, and to prevent discovery, was all I could wish; Mr. Slade had, therefore, only to conceal what he knew, and he would now have stood in the same light with the other Commissioners. But on the contrary, by making marks with his own hand, opposite the respective entries, in the Victualling Buying Journal, he expressly stamp'd it with his open and avowed approbation. To suppose, that with a consciousness the accounts would not bear the light of day, he should unnecessarily have done that which must inevitably denote his own privity to the fraud, is directly repugnant to the most common principles of human action, and an absurdity too gross for belief.

THESE marks must have been made for some reason; and no other reason can be suggested, consistently with the idea of fraud, but this, That in case of a discovery, they might stand to the world as a sanction for the measure, in as much as it would appear to have been done with Mr. Slade's approbation. But, that the accounts were fraudulently kept, being the foundation on which the suspicion of privity in Mr. Slade, to any improper conduct upon my part must rest, the conclusion is obvious, that it could prove no sanction whatever, and thus Mr. Slade would

would have done that, which without a possibility of serving me, was to ruin and destroy his own character.

BUT the most effectual answer to be given to every suspicion of the kind, is the actual state of the accounts; and, whether Mr. Slade can be supposed to have connived at a practice, calculated for the purpose of fraud, will be best determined by an enquiry and examination, whether the practice was calculated to produce any such purpose. If the accounts appear to be fairly and properly kept, there was no such purpose to be answered, and there could be no motive for concealment, because there was no fraud to shelter, and the same method must have been equally pursued, admitting those to have been thoroughly acquainted with it, from whom it is asserted it was concealed.

WHEN I speak of the actual state of the accounts, I refer myself to the judgment of every mercantile man, upon a species of evidence that cannot deceive. It is the nature of figures to carry their own explanation, and to set the arts of sophistry and misrepresentation at defiance. The accounts themselves afford, therefore, the best proof of my conduct, and that it may not be alledged that such proof is partial and imperfect, it will be found, that the Dr. side of those Accounts, printed herewith, is a copy of every entry in the Victualling Buying-Journal, which contains every purchase and supply; and the Cr. side is a copy of every invoice and bill of parcels, stating the quantity and nominal price, as delivered by me to the Board. And it cannot fail to be seen by all those who will take the trouble to inspect them, that at every settling the total on the Dr. side and the total on the Cr. side do exactly correspond, both in quantity and amount.

THIS statement will likewise afford every person with whom I had dealings, an opportunity of pointing out, whether in any instance I have charged more than I paid for the purchases: And also, whether I have omitted to enter any purchase in the real seller's name, and thereby given cause to suspect, that I afterwards entered the same in my own name as a

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supply at a higher price. Such of my own consignments as were appropriated towards the execution of the Board's order, can also be compared by every person, as well as those who have already done it,* both with the purchases and with the current weekly prices which every regular Factor registers; and if any fraud or imposition exists, it may at once be detected and exposed.

THESE accounts, as it will appear upon referring to the Affidavits, have already been submitted to the inspection of eminent merchants, and considerable corn-factors, who have declared upon oath, that they appear to be fairly and properly kept, and that the method of adjusting the nominal with the real prices, by a balance bill at every settling, was not only a proper method of doing justice to both parties, but the best, if not the only one that could be adopted. §

IF it should be asked, what books were submitted to their inspection? and who these persons were, who inspected them? the answer is that it appears from the evidence of all my clerks, (and what other testimony can any merchant produce, as to transactions that happened within his own 'counting-house?') that they were the real books in use at the time, and that they contain all my commission transactions with the Victualling-Office, which they have certified under their hands in the first leaf of each, and sworn thereto, and which Mr. Hodgson, upon inspecting them, has sworn, "He is convinced are real and genuine, and it is utterly impossible " could have been made to deceive."

As to the characters of the gentlemen who have examined them, their names will be a sufficient answer to all those who know them; but to others, it will be sufficient to say, that Mr. Black has been a great number of years at the head of the business in the house of Messrs. Sarjeant and Chambers; that Mr. Chambers is a partner in that house, and frequently serves upon the

* Vide the examination and comparison made, and stated in the Affidavits of Messrs. Wilson and Jones, page 95; of Mr. Bovill, page 108, and Mr. Shearwood, page 114.

§ See from page 103 to 116.

the London special juries. Of the late Mr. Hodgson, I shall not be contradicted, when I say (and he lived in habits of intimacy with the first characters, as well in the political as in the commercial line) there did not exist a more able and intelligent merchant, a man of more nice and honorable feelings, or of a more pure and upright heart.

THE names of Mr. Farrer, Mr. Shearwood, and Mr. Bovill, are perfectly well known on the corn market, where they will carry the weight that belongs to them. Mr. Bovill speaks from an experience of 16 years, Mr. Shearwood of 45, and Mr. Farrer of 46 years, during which time he has exported more grain for the public service than any other factor whatever, and he positively swears, that the method in which I transacted the business was the best, if not the only one in which it could be conducted.

AND here let me appeal to all those to whom these gentlemen are known, whether it is probable they could be deceived as to what they have sworn? Or if otherwise, how far it is likely they would individually swear what they know to be false, merely to screen that fraud and perjury which I am supposed to have committed? But even those to whom they are utterly unknown, and who never before heard their names, will not easily believe, that such a considerable number of persons, of different descriptions, could all be so easily imposed upon, or induced to concur in a tale of perjury, with no motive of self-interest, and only to serve an unfortunate man!

If then, in the opinions of eminent merchants, these accounts have been fairly and regularly kept: If, from the evidence of considerable corn-factors it is proved, that I have acted according to the established practice of the trade, and that the method by which I conducted the business, is not only proper, but the best that could be adopted; what motive could I have to conceal it from the knowledge of the Commissioners? Can it be supposed, that those persons, who, admitting all they say to be true, stand convicted upon their own evidence, of an ignorance of the most criminal nature, because it could only be the effect of the grossest negligence for a considerable length of time, where it was their indispensable duty, as
trustees

trustees for the public, to have searched and probed the business to the bottom, and to have suffered no measure which they did not approve, still less which they did not understand; is there any man will say, that I could have any thing to dread from the jealousy and vigilance of such characters? Or supposing them to be the reverse of what they themselves state, why should I have been afraid to disclose to them, that which, upon the most thorough examination, they must have found themselves bound to approve?

THE approbation, therefore, which Mr. Slade gave to the method of keeping the accounts, and transacting the business in general, as it was the result of an accurate investigation of the subject, to which, it is agreed, he attended more than any other Member of the Board, was a complete authority for me to persevere in it, admitting that before it was unknown. How it could possibly remain so, after Mr. Slade acquired this knowledge, it might be difficult to explain, if the question rested upon this single fact; but when the various minutes of the Board, before and subsequent to that time, are considered, it will be utterly impossible to understand.

THE observations already made upon the different affidavits; the particular circumstances which appear, beyond dispute, to have been known to the Commissioners; and the general nature of the subject, concur to prove, I trust to the satisfaction of every intelligent mind, even if the enquiry were no further pursued, one of these two propositions, at least, and I have no doubt the world will join me in saying both, First, That the Commissioners could not be ignorant of those facts to which the enquiry of the Court related, Secondly, That, admitting it were otherwise, it was impossible for me to suppose they were so; either of which within the spirit of the enquiry directed by the Court, will equally establish the probability that I really meant what I swore, in the sense I contend, and vindicate the innocence of my intention.

BUT I now proceed to draw the public attention to an exact consideration of the various minutes of the Board,

THE

THE inferences which the Commissioners have drawn from my different invoices and bills of parcels, have been already answered; and it will be for the public to judge of the justice of those I am about to make from the different minutes of the Board.

To reduce the subject into a proposition as simple as possible, it will only be necessary to establish this one fact, That the Board knew the prices in the invoices to be nominal, or that I could not possibly suppose otherwise.

THE Victualling Buying Journal and Balance Bill will follow, as necessary consequences from this proposition, because, if the prices in the invoices were nominal, they must by some means have been adjusted with the real prices, for which purpose there must have been likewise some place of real charge.

It appears from a minute, dated the 26th of August, 1778, that upon the first application I made for payment of four cargoes of grain shipped for the Board, the Commissioners ordered bills in course to be made out, upon the usual vouchers being produced, which consequently introduced an explanation, with respect to what vouchers I could produce.

On the 28th of August, in consequence of the former minute, I delivered a paper to the Board, which is recorded on their minutes, as having been read at the time.* In this paper I expressly stated, that the only vouchers I could think of for their satisfaction, were the vouchers therein mentioned, and which only respect the quantity. There is no mention whatever of a voucher for the price. Yet the requisition of any vouchers can only be to guard against fraud, which may be equally committed in the price, as in the quantity; and it seems inexplicable, that provisions should be made to guard against fraud in the one instance, and not in the other, if vouchers, which would secure against both, could with equal facility be produced.

By

* Vide Narrative, pages 13 and 14.

By subsequent minutes the same regulations, as to quantity, are extended to malt.

ON the 5th of January, 1780, by a minute of that date, a regulation is introduced to prevent any imposition in the quality of the wheat, and the weight of three several bushels of each lot, are to be figured on the back of the meter's bill, the quality of grain being in proportion to its weight.

IN the same manner, the quality of the malt is to be certified by the master brewer.

THESE, and various other minutes, to the same effect, are obviously founded upon the principle of obtaining every security against fraud, the nature of the subject would admit. They are framed with the utmost circumspection and jealousy; each check is secured by a counter check; the meter's bill for the quantity, must be backed by the principal officer at each mill, and, in case of his absence, by the next in authority, and the clerk of the cheque; the ship-master's receipt must tally with the lighterman's certificate; the sample of the quality of the wheat must correspond with the weight; and that of the malt must be certified by the master brewer—and yet, in not one of these minutes, is there a single regulation to be found, with respect to price! It is an affront to human reason, to state that the Commissioners could have framed successive regulations, suggested by gradual experience of the nature of the business, with respect to the quantity and quality of the various articles furnished, and yet have omitted to make a single regulation with respect to price, the want of which would have rendered all the others ineffectual, unless they had been convinced that no voucher could be produced, to tally with the respective invoices, but that the real prices being entered in the victualing buying journal, it formed a check upon the invoices, and accurately adjusted the account at every settling. If it were otherwise, let the Commissioners account to the state, for having suffered upwards of four hundred thousand pounds of the public money to be paid away, without a single voucher for the price, if such vouchers could be as easily produced as those for the quantity and quality, which they scrupulously required,

required, and their circumspection in the one instance, must infallibly prove their condemnation in the other.

THAT the Commissioners would have likewise scrupulously required vouchers for the price, before any payment was made, if they had not been conscious no such vouchers could be produced, no man will doubt, who considers the nature of the regulation contained in the minute of the 1st of January, 1781, by which I am authorized to hire a granary, and it is expressly stated that the voucher, for the payment of the rent, shall be the landlord's bill and receipt, upon producing which I am to be reimbursed, and not before. If the different bills and receipts, for the grain or malt purchased, could have been produced with each invoice or bill of parcels, how will the Commissioners account to the public for not having required me to produce them, as well as the landlord's bill and receipt for the rent? Was it necessary to produce a voucher for the sum of about forty pounds, and yet unnecessary to produce any voucher whatever, for the sum of four hundred thousand pounds and upwards? Inconsistencies so glaring! absurdities so monstrous! call aloud for explanation; and as it is not to be derived from the Commissioners themselves, it must be drawn from the nature of the subject.

THE non-existence of any such regulations in the various minutes previous to the 1st of January, 1781, sufficiently proves, that the Board must have been conscious, they were impracticable. But the minute of January, 1781, introduces positive regulations, which will put an end to all doubt, if any can still exist upon the subject. §

BEFORE I make observations upon the minute itself, it will be proper to consider some previous circumstances.

THE great command of business which my employment by the Commissioners naturally gave me, had excited considerable clamours in the corn-market, and the Commissioners themselves were equally with me the objects of daily abuse in the public prints. These clamours had considerably

§ Vide Narrative, page 22 to 26.

siderably encreased towards the close of the year 1780, a few weeks preceding the date of this minute, when the Board, after repeated explanations upon the whole of the business, passed a minute as the most complete security it was possible for me to give, or them, on the part of the public, to obtain.

THE minute in question, it cannot, therefore, be asserted, passed as a matter of course, but on the contrary, to use the language of Mr. Bates, was "digested" by the Board, after their attention had been drawn to the subject, and was the result of enquiry, experience, and deliberation.†

The minute contains the following regulation.

"THAT Mr. Atkinson do once in every month, and as much oftner as circumstances will admit, or the Board shall require, make up his account of buyings and deliveries; and that he do lay before the Board, his several sellers bills and receipts, shewing that his payments do correspond in time, and amount, with his invoices and bills of parcels, and that the same may be duly audited at this office accordingly."

THE plain and obvious idea that would suggest itself to every man not acquainted with the general nature of the corn trade, and the particular circumstances attending the execution of the Board's orders, would be, to require at the time the invoice was delivered, upon which a payment in full was to be made, correct vouchers of the quantity, quality, and price. But he could never require correct vouchers of the quantity, and quality, to accompany the invoice, and leave the vouchers for the price to another time, unless he believed in the impracticability of producing them at the same time. The very statement of a price naturally directs the attention to that which is the proof of it. If therefore the plain and simple method of requiring a voucher for the price, at the time of the delivery of the invoice is abandoned, and a method adopted, by which this proof is postponed till a future time, and then not different vouchers to tally with their respective invoices, but a general account to shew, not that the sum received

† Vide the Report of the Committee, page 15.

ceived upon each separate invoice is right, but that during a stated period the payments agree in amount with the invoices, in such case there can be no doubt that such a method must have been adopted, from a consciousness of the impracticability of the more simple, direct, and obvious plan.

SUCH is the principle upon which this minute is framed; and though there are no such express terms to be found in it, as Nominal Prices, Victualling Buying Journal, and Balance bill, yet it plainly and obviously relates throughout to such a system of account, and cannot be explained upon any other principle than a knowledge of it.

THE ACCOUNT OF BUYINGS AND DELIVERIES is to be made up once a month, and my PAYMENTS to correspond in AMOUNT with my INVOICES AND BILLS OF PARCELS.

THIS effectually describes the adjustment of the NOMINAL with the REAL PRICES, by the BALANCE BILL, at every settling.

If the price contained in each invoice had been supposed the real price, I should have been required to produce the vouchers from which that price was ascertained, at the time the invoice was delivered, and each invoice being in itself a separate account, containing a final charge, the transaction would close with the payment, and consequently the account of buyings and deliveries would be the gross amount of the invoices and bills of parcels, the different invoices and bills of parcels constituting the particulars, and there could be no occasion to require me to do once a month that which by the different invoices and bills of parcels up to the time of their respective dates was already done.

BUT what is it that I am required once a month to do? To furnish the Board with vouchers for the price charged in each particular invoice,

so that every invoice may stand with its accompanying vouchers as a separate account? No—But on the contrary, to shew that my payments correspond with my INVOICES—not EACH PAYMENT with EACH INVOICE in PRICE, but that my PAYMENTS correspond with my INVOICES in AMOUNT. The word amount is here used in an accumulative sense, to denote the total of the different prices, and plainly imports, That though in each separate invoice I may have charged more or less than the price, yet that taking all my invoices for one month together, the sum total of my payments and invoices shall correspond.

THIS was exactly the manner in which, from the beginning, the business had been transacted, of which this minute can only have been framed upon the knowledge, and therefore constitutes a sanction for the past, and an authority for the future.

BUT if any addition could possibly be made to the fulness of proof already adduced, the 14th regulation of the same minute must still encrease it.

XIVth Regulation. “ All parcels of grain bought by Mr. Atkinson, “ which consist of 100 quarters, or upwards, and which shall constitute a “ distinct delivery, so that a distinct certificate may be had for the same, “ the bill for the payment thereof shall be made out to the sellers, Mr. “ Atkinson having first certified on the back thereof the seller’s name, with “ the date and price of the bargain.”

LET it be considered, in what the impracticability of inserting in the invoices the real prices consisted, and compare it with this regulation.

IT has been clearly shewn that the impracticability consisted in the general mixture of a great number of purchases bought of different persons, and

and at different prices, so that it was impossible to ascertain the distinct purchases of which the different deliveries were composed, but that when a distinct purchase constituted a distinct delivery, then the real price was constantly charged.

THE word 'distinct,' in the regulation, implies a knowledge of this difference, and can only be construed to describe that delivery, where the purchases are kept separate and apart, not blended and mixed together, as was the case with the deliveries in common.

THE word "SELLER," in the singular number, is, therefore, employed in opposition to the common case, where the delivery consisted of the grain of many "SELLERS;" and here I am required to certify on the back of the certificate, the "SELLER'S" name, with the "DATE," and "PRICE" of the "BARGAIN," (equally in the singular number) which I could not do in other cases, because I could not know what grain the delivery precisely consisted of, and consequently could not tell the NAMES of the "SELLERS," the "DATES," and "PRICES" of the "BARGAINS."

BUT the word "PRICE" is here expressly introduced, which demonstratively proves, from its use on the only occasion where it could apply, that the Commissioners themselves mean it to convey a different idea from the word "AMOUNT;" and each being properly applied as the subject required evinces a knowledge of that subject, because in general the Commissioners cannot be presumed to make use of words without any knowledge of their meaning, but these particular words could not be ignorantly introduced, for they could not have casually occurred, and must have been suggested by an accurate knowledge of the case.

The result therefore, of this minute, clearly is, that in the only case in which an exact voucher could be produced, for the price charged in the invoice, or bill of parcels, the Commissioners require it to be done, and yet,

yet, that this regulation was particular, and not general, can be explained in no other way.

SUFFICIENTLY as this minute seems to explain itself, it might seem superfluous to have bestowed so much time in commenting upon it, if the world did not know that the Commissioners, and their clerks (Mr. Slade excepted) have denied all knowledge of any such system, and that notwithstanding this minute, dated 1st Jan. 1781, in answer to an enquiry by the Court of King's Bench, 'Whether it appeared from any DOCUMENT in the office, that the Commissioners understood these distinctions.' Mr. Bates in particular has sworn, "That there is not the *least trace* of any DOCUMENT "relative to the subject!!!

By the above minute it appears, that a method is chalked out, by which the Board are to be satisfied, from time to time, of the fairness of the different prices charged, and it is necessary to consider that method attentively, because it is a complete answer to the conclusions which have been drawn from a very unfortunate fact, namely, The burning my rough market and account sale books, and which, perhaps, has served to injure me, more than any other circumstance, in the opinions of those who have not investigated the subject.

WHEN I call it an unfortunate fact, it is not merely because I feel the severe effects of the prejudice it has excited, but because it was of a nature, in itself, undoubtedly to excite these prejudices.

YET, when the fact is explained, and the above minute considered, it will be seen that it was perfectly innocent, and had nothing to do with my transactions for the Board.

I will, in the first place, state the nature of these books, and the reason why they were destroyed.

THE

THE following is the evidence Mr. Henderson gave to this point upon the trial of the indictment, upon his cross examination by the counsel for the prosecution, on being asked, whether I had no other books but those I produced in Court.

"WE had rough sale books and market books, which we have not now. When they are all posted in the ledger and journal, when every thing is entered there, we had a particular reason for destroying subordinate books which could be of no use. When Mr. Atkinson moved into a smaller house we had a room full of books, that there was no room for. A great number of subordinate books were destroyed. They were of no sort of use to this enquiry, if they had been here."

On being required to explain what he meant by a particular reason for destroying them, Mr. Henderson swore, "That the reason was because there was no room for them in the other house."

He likewise added, "It had been always the custom of the house, when there was a change in the partnership, to destroy the subordinate books. When Mr. Cooper was taken into partnership with Mr. Atkinson, the same was done then, the subordinate books being very numerous. Therefore, when Mr. Atkinson took me into partnership, I told Brown some day or other we must have a burning of those old books before we go into a new house, for we should not have room for them, and he destroyed them in consequence of that order."

Mr. Henderson, on being further cross examined, declared, "He had given such an order, but did not see them destroyed, tho' Brown had told him he burnt them."

WHOEVER

WHOEVER turns to the printed trial, which may be had in every shop, will perceive the use that was made of this fact, and evidence, by the counsel for the prosecution, in the reply, and no man can doubt, that whatever opinion the Jury might before entertain, this circumstance alone would have determined their verdict. "When his conduct is attacked, he defends himself (said the learned counsel for the prosecution) "by burning all his books and papers, which if he had been an innocent "man, would have convicted the libeller that traduced him of his villainy and wickedness."

AND in the sentence passed upon me it is said, "But suppose the balance bill to have existed in the keeping of yourself; yet, as it was "never under the inspection or examination of the Commissioners, nor "was the existence of it known to them, it could never be the regular "method of settling the accounts; it rather looks like a secret subterfuge, to cover your irregular mode of charging, and to be made use of "at any time when your conduct should be enquired into. And just "before your dismissal, when it was mentioned to the Board, they deferred an inspection of your books, but your books were burnt. I shall "make no further comment than to say, they were burnt at a very critical "time."

As to the mere fact of the destruction of the books, it will be sufficient to add to the above evidence, an extract from the affidavit which has been made by Thomas Young Brown.

"SAITH, that about Christmas, 1781, the said Mr. Atkinson having "the preceding Midsummer, taken Mr. Henderson, his late clerk, into "partnership, and being then about to remove from their former house "of business in Mark-Lane, to Crutched-Friars, deponent did, by order "of the said Mr. Henderson, after their removal, burn the old rough "market books, and the account sale books."

"SAITH,

“ SAITH, that he burnt the said books without the direction and privi-
“ ty of the said Mr. Atkinson, and unknown to him as deponent verily
“ believes.”

BUT tho’ these books were burnt, in the manner, and for the reasons
stated, and therefore the particular entries cannot be specified, I admit,
That it is incumbent upon me to shew, from the general nature of these
books, that they did not contain any entries of my dealings with the
Board, nor were they the vouchers by which the account was to be settled.

IF this is not fully proved, I do agree, that the presumption ought to be
against me.

WHAT the books did not contain my different clerks have sworn, and
as they are books commonly kept in the trade, every corn-factor must
perfectly know.

THE following are extracts from the affidavits of my clerks, Jacob
Wilfon and Thomas Jones.

“ SAY, That defendant kept books, called rough market books and
“ account sale books, which rough market and account sale books, did
“ not contain any entries, to the best of their knowledge and belief, to
“ the Victualling-Office, either in respect of purchases or supplies. That
“ the said market books contained the names of the ordinary buyers,
“ with dates, quantities, and prices of grain sold to them by defendant.
“ And the sale books contained the account sales rendered by him to his
“ consignors, with date, quantity and price of their consignments, with-
“ out any entry of the names of the purchasers thereof; nor is it usual
“ for corn-factors, to the knowledge or belief of deponents, to enter the
“ names of the purchasers in such sale books.”

Thomas

Thomas Young Brown swears, "That they were done with, the accounts contained in all such books, having been, previous to the destruction of them, at the preceding annual settling, journalized and posted into the ledgers, and the same balanced, and the accounts therein proved right by double entry, by the clerks and book-keepers of Mr. Atkinson, which journals and ledgers are preserved, and are now in perfect condition, so far as deponent knows or believes."

THESE, and the victualling buying-journal, were among the books submitted to the consideration of Mr. Hodgson, and which, as a merchant, he swears, "It is utterly impossible could have been made to deceive."

The contents of the rough market books and account sale books being known, did they relate to my transactions with the Board?

THE rough market books, it has, on the contrary, been stated, contained entries of dealings with my ordinary employers, while the victualling buying journal was separately appropriated to the entry of those with the Board.

But the account sale books (it will be said) contained the prices returned to the consignors.

WHAT has Mr. Slade sworn to this point? the Commissioner who is admitted to have paid the most attention to the accounts.

"AND this deponent further saith, That he never understood that the Board had any thing to do with the consignors of the defendant, or with the price he rendered them, or whether he rendered them any thing or nothing, but that the defendant was to charge the fair market price of the day."

THAT

THAT this was to be the only rule of charge, I trust, I have long since fairly shewn, and that consequently the Commissioners had no right to inspect these books, even if they had been in existence at the time.

It is well known on the Corn-market, that during the late war, one of the most considerable and respectable Corn-factors, bought a great deal of corn on commission, by order and for account of one of the ablest and most eminent merchants in London, but for the use of Government, at the same time, that I bought for the Victualling Office, and perhaps to an equal or greater extent. It will not be doubted but that the merchant to whom I allude, took care to have his business done in the most proper manner, and I will venture to say, he never entertained an idea that his factor was not to apply his own corn and consignments (when proper for the purpose) in the execution of his orders. Without having conversed with the factor upon the subject, I will also presume to assert he did apply them accordingly, and that the prices charged in his invoices or bills of parcels, to the merchant were not uniformly the same with those rendered to his consignors for the corn so supplied. At the same time every person on the corn market knows his character stands too high, and is too well established to be impeached, but especially for a practice which the nature of the trade requires, and the constant usage justifies.

AND here let me ask, Would the merchant for whom these orders were executed, the fair market price of the day being charged to him, conceive he had any right to require the factor to produce his private books to shew the prices returned for his consignments; or, If such a requisition could be made, would the factor comply with it?

AND without any apprehension of the contrary being proved, I will further venture to assert, before the world, that of the corn-factors in London, there is not one whose business has been considerable enough to

sell even the trifling quantity of 30,000 quarters of corn, and whose shipping orders have amounted to but half that quantity in one year, who has not applied his consignments in the execution of his buying orders, and having so applied them, can shew by his books, that the prices charged in his invoices to his shipping correspondent, and those rendered to his consignors, for the same corn were uniformly alike. If any corn-factor of credit and respectability can be found, and I am convinced neither pains nor inclination will be wanting in the research, who can disprove this assertion, I will at once admit the practice to have been improper.

BUT I have undertaken to shew from the minute of the 1st of January, 1781, that the entries contained in these books of the prices returned, were not the vouchers the Board required, for the fairness of the charges whereby the account was to be settled, and which will also prove the propriety of what Mr. Slade has sworn.

By the above minute, I am to produce the sellers bills and receipts for the part purchased, and certificates or valuation notes, of the persons pointed out by the minute for the part supplied.

THE Board, therefore, require special vouchers, and entirely of a different nature, for the consignments applied in execution of their orders, than the account sale books, which shew the prices returned the consignors, and will it be said, That upon my producing such vouchers the account was not completely checked, according to the regulation, or that the Board had a right to require me to produce my sale books, to shew that the prices returned to my consignors, agreed with the valuation stated in the different certificates? It is impossible that any man can hazard such an assertion.

AND

AND again, let the conduct of the Board be considered, when they passed this minute.

Mr. Bates has sworn, " That it was in consequence of clamours in the market, about my supplying my own consignments, and fixing the price, that they digested this minute for my future regulation." Did the Board then require me to produce my book to shew the prices returned to my consignors? And yet if they had conceived that these prices were to be my rule of charge to them, they were entitled to require the production of those books in which such prices were entered? But on the contrary, they do not even hint at the production of them, and in a regulation which expressly relates to the value, they require vouchers entirely of a different nature."

THE consignments supplied from the date of this minute to that which terminated my connexion with the Board, were valued accordingly and, on referring to the Report of the Committee, it will be seen the notes were then produced.

IN every view of the subject, it therefore clearly appears, that I could have no motive to concur in the destruction of these books, even if I had known it at the time, tho' the fact was otherwise, as they could not contain any vouchers by which the account was to be settled betwixt the Board and myself.

BUT even after my connexion with the Board ceased, what is it that the Board required me to produce?

" THE original buying book, in which the purchases were inserted at the time they were made, and the original vouchers for all the different purchases."

WHAT

WHAT is the original buying book, but the victualling buying journal, and what are the vouchers, but the sellers bills and receipts?

THESE were in existence at the time, and produced upon the trial and the account admitted to be right.

BUT it is likewise extremely material to consider the time when these books were destroyed.

THE fact is mistaken in the sentence, when it is said, That upon being required to produce my books, "they were destroyed."

I HAVE already shewn those were not the books I was required to produce.

AT this time, however, no books were burnt, nor till long after I had repeatedly applied to the Board to investigate the whole business, and they had absolutely declined it.

By referring to my letter of the 3d August, 1782,* it will be seen, that I made the following proposal, "That the Board and myself do each nominate some respectable and disinterested merchant, or person versed in business, to examine fully and fairly all my accounts, vouchers, clerks, and other persons concerned in this business, that I may be justified or censured, as I shall, upon such enquiry, appear to have acted." The Board declined this proposal though often repeated, and at this time all the books in question were in being, for they were only destroyed in the close of the same year.

* Vide Page 33.

THIS fact is therefore certain, that they were not destroyed till after the Board had refused to enter into any examination of the subject, with which, however, it has been before shewn, they had nothing to do.

I FLATTER myself, enough has now been said to destroy any prejudice this unfortunate circumstance has created, And that the world at large will be fully convinced, that I have suffered in their opinion merely from the fact being misunderstood.

As to what is stated in Mr. Hanway's affidavit, that I refused to produce my books when the Board required, the real fact will be seen on referring to the correspondence that passed on the occasion, and by which it appears, I made the following proposal, "The Commissioners, their
"accomptant or clerk shall be at liberty to inspect the buying book, and
"compare it with the vouchers at his 'compting-house, and also there to
"take copies of them, if to them it shall seem meet. But the Commis-
"sioners will readily conceive the originals are the only and necessary evi-
"dence for Mr. Atkinson's justification; if any errors should be suggested
"by the industry or intention of those to whom they may be refered
"for inspection."—Vide the Correspondence, page 30 and 31.

BUT after all, the world will naturally consider, without any regard to the mere manner in which the business was transacted, in what that fraud consists, which I am declared to have committed perjury to cover.

CONSCIOUS of my own innocence, I can boldly meet this enquiry, and by placing the subject in every possible point of view, challenge the strictest investigation.

FRAUD

FRAUD could only be committed by one of the following methods.

FIRST, By charging what I had purchased for the Board more than I had paid.

SECONDLY, By charging for what I supplied more than the market price of the day.

THIRDLY, By charging in the victualling buying-journal as supplied, what in fact was purchased, when any advantage could result from it.

FOURTHLY, In the quantity of the various articles I delivered.

FIFTHLY, In the quality.

SIXTHLY, By raising the price of the market upon the part I purchased, to be able to fix a high price upon the part I supplied.

FIRST, It has already been stated, that the entries in the victualling buying-journal of the part purchased, were made from the seller's bills and receipts. If, therefore, these bills and receipts agree with their correspondent entries in the victualling buying-journal, there can be no fraud whatever as to the part purchased. Upon the trial of the indictment, all these bills and receipts were produced in Court to prove their agreement, but the fact being admitted, it became unnecessary to compare them. But in order to obviate any assertion that may possibly be made to the contrary, the affidavits of different persons are annexed, who have compared and found them to agree.

SECONDLY, As the part supplied consisted of my own corn or consignments, from the nature of the subject, no bill and receipt can be produced.

duced. When the corn was my own, there could be no receipts given to myself, and when it belonged to my consignors, the account sales returned, it has been clearly shewn, could not correspond with the prices charged to the Board. But it is not asserted that I have ever charged more than the market price of the day, and that I constantly charged accordingly, appears, not only by the positive evidence of Mr. Henderson upon the trial, and from the affidavits of my other clerks, but by the strongest and most satisfactory circumstantial proof.*

THE part purchased being clearly bought at the market price of the day, if the part supplied, upon comparison with the part purchased, appears to be charged, when different purchases and supplies are entered at the same time, at the same price, and if the whole of the part supplied, compared with the whole part purchased of the factor, of whom I bought most considerably for the Board, is charged at a lower rate, and the quality has been the same, the possibility of fraud is excluded.

THE comparison, as will be seen by the affidavits, and the evidence given before the Committee of the House of Commons, has accordingly been made, and the part supplied is charged at a less rate than the part purchased.

UNLESS the samples themselves could be produced and compared, no direct comparative evidence can be given of the respective quality, and it must be ascertained by circumstantial proof, of which Mr. Hanway's affidavit affords the means.

MR. Hanway swears (as the Commissioner for the dry stores) " That
 " from the samples of grain he had seen at the Board, and the wheat itself,
 " which he almost weekly saw at the King's mills, and the malt which he
 " occasionally saw at the brewhouse, the grain and malt appeared to him su-
 " perior in quality, according to the price, to that which had been com-
 " monly

* Vide Mr. Hodgson, Mr. Bovill, and Mr. Shearwood's Affidavits, page 105 to 116.

"monly supplied by contract." If samples, both of the purchases and supplies, were constantly exhibited at the same time, and the Commissioner who inspected them at the Board, and who afterwards examined the wheat itself, has formed an estimate, grounded upon a comparison of the quality with the price; the samples exhibited, at the same time, of purchase and supplies, must have been at prices proportioned to their respective qualities, else the disproportion would have been obvious. If Mr. Hanway (as he himself states) swears to the superior quality of the grain I furnished, in general, over that which had been commonly supplied by contract, from a constant comparison of the samples with the price, and afterwards of the grain, in bulk, with the samples, it follows clearly, that the grain supplied must, according to its quality, have been proportionably charged.

BUT indeed it is not denied, that the grain I furnished was uniformly of the best quality.

THIRDLY, If the charge for the part supplied appeared, in general, to have exceeded the cost of the part purchased, the presumption would have been to my disadvantage: But, on the contrary, when the cost of the part purchased, comparing the different entries together, exceeds the charge for the part supplied, the presumption is undoubtedly in my favor.

It is likewise positively sworn by Mr. Henderson, and all the clerks who were with me, at the time, that the entries in the victualling buying-journal were constantly made from the sellers bills and receipts, under their respective names, and the part supplied in my own name, which could not be the fact, if, instead of entering any particular purchase in the name of the factor of whom it was made, it had been entered in my own.

FOURTHLY,

FOURTHLY, The regulations of the Board upon this subject preclude all doubt, and regular certificates, under the signature of their own officers, were delivered in with each invoice, as the minutes of the Board required.

FIFTHLY, Mr. Slade, in his affidavit, states, that I served the public stores with great credit to myself, and advantage to the naval service, to which fact even Mr. Hanway himself has borne the most ample testimony, and in a manner the most honorable to me, because in that very affidavit, which appears to have been made in the most unfriendly and hostile disposition. But the quality of the grain I furnished has been still more correctly ascertained, by a comparison with that furnished before and since I was employed.†

THE following evidence, to this point, was given before the Committee of the House of Commons, appointed in consequence of my letter to the Lords of the Treasury, and who investigated the whole of my conduct.

“ JAMES CHARLTON, master miller, at the King’s mills, at Portsmouth, being examined as to the quality of the wheat received at the said mills, informed your Committee, that the wheat supplied by Mr. Atkinson was of the very best quality, and superior to that which was supplied by the contractors, before Mr. Atkinson was employed, by 7s. per quarter, and superior to what has been supplied since Mr. Atkinson was employed by 4s. per quarter.”

“ HENRY EMERY, master miller, at the King’s new mills, Rotherhithe, being examined as to the quality of the wheat supplied at the King’s said mills, at Rotherhithe, gives evidence to the same purport as Charlton, as to the quality of Mr. Atkinson’s grain.”*

D d

THE

† Vide the Board’s Letter to me, which amply confirms this fact. Page 36 and 37.

* VIDE, Report of the Committee.

THE following is an extract from the Report of another Committee, who sat the subsequent year, "To enquire into the conduct of the victualling department, upon the petition of several inhabitants of the Borough of Portsmouth, and the neighbourhood thereof."

"YOUR Committee having thus examined as to the quality, quantity, and prices of the biscuit, they thought proper to enquire into the quality of the wheat supplied at the King's Mills, and find, from the examination of the aforesaid James Charlton, That the wheat supplied by Mr. Potter was cold, and rough, and much inferior to that which had been previously furnished by Christopher Atkinson, Esq; and that the said wheat was frequently deficient in weight, notwithstanding which, in several instances, it was received by the Agent victualler's directions, who said he had the Board's order for so doing. Upon this point your Committee also examined Henry Emery, master miller, at the King's Mills, Rotherhithe, where wheat was ground for biscuit, for the supply of the Navy, as well at Portsmouth as elsewhere, who informed them, that the wheat supplied by Mr. Potter was frequently cold, rough, and light, and considerably inferior to that supplied before Mr. Potter's time by Mr. Christopher Atkinson; and that upon one particular occasion a barge of wheat arrived, which was good at top, but as he worked down it grew light and bad; whereupon he took a sample, and carried with him to the victualling board, which he shewed to the Commissioners, and complained to them of the quality and weight, who, notwithstanding, ordered and directed him to average the weights, and to receive it, which he accordingly did." §

"SIXTHLY,

§ THAT considerable improvements took place in the quality of the different articles I furnished, and that they were at the fair market prices, the Commissioners themselves have upon various occasions declared. What benefit the public received by the Board's dismissing me (as they chuse to call it) and employing those persons by whom I had been accused, the following extracts from the above Report will shew.

"THEN

"SIXTHLY, It is alledged, that my employment by the Commissioners gave me the power to set the market price.

THAT

"THEN your Committee, in order to ascertain the average market price of biscuit, during the said period, viz. from the 18th February, 1780, to the 26th of December, 1782, examined Mr. Phillip Ballard, of Newport, in the Isle of Wight, a considerable miller and biscuit baker; by whom they were informed, that throughout the year 1780, the average price was 16s. per cwt.; in 1781 and 1782, 17s.; at which prices he would gladly have served the publick with bread made of whole meal from the best wheat, equally good with that made at the King's ovens."

"He further informed your Committee, that in August, 1781, he came to London, to offer his services for a general supply—That he went to the Victualling Office, and was introduced to the Board, having previously wrote them a note, containing a tender of one thousand bags of Navy Biscuit, at 16s per cwt. subject to the discount—that the Commissioners received him coolly, and, after reading his tender, informed him, that the Board had no occasion for his services; and gave him to understand that further tenders would be useless. The witness also further informed your Committee, that he had occasionally, for twelve years preceding, served Government with biscuit by contract, and had never any fault found with his bread, nor a single bag returned."

"YOUR Committee also, for the like purpose, examined Mr. John Eames, of Newp o r
aforesaid, another considerable miller and biscuit baker, who informed them, that in the year 1780, and 1781, he actually served Government with Navy biscuit at 14s. 6d.—15s. 15s. 6d.—16s.—17s. 3d.—and 17s. 6d.—and that he was paid for the same in victualling bills, and consequently was subject to the discount, which reduced the prices full 1s. 6d. per cwt. and that in 1782 he would have been glad to have served Government with biscuit at 17s. for ready money, which, with the discount, would have been about 18s. 6d. per cwt. From the above information it appears to your Committee, that the average market price of Navy biscuit, such as was contracted for during the period the said contractor, Mr. Potter, supplied it, was 16s. 8d. per cwt. including allowance for discount."

"YOUR Committee then thought proper to examine the papers laid before them by the Commissioners of the Victualling Board; by which it appears, that between the 18th of February, 1780, and the 26th December, 1782, the said Contractor delivered into the King's storehouses, in the neighbourhood of London, 71,341 cwt. of biscuit, for the
"use

THAT any Factor who had such considerable orders to execute, might, if he pleased, affect the market price, it would be absurd to deny. But whether

“ use of the Navy as well at Portsmouth as elsewhere; and that he delivered into the
 “ King’s storehouses at Portsmouth 68,570 cwt. making together 139,881 cwt. (exclusive
 “ of biscuit sent by him to Plymouth) and that the said Contractor was paid for the same
 “ 139,881 cwt. the sum of £147,439, 12s. 5d. including an allowance of the sum of
 “ £13,637, 14s. 9½d. for discount on the bills; that therefore the average price allowed
 “ the Contractor for his biscuit was £1. 1s. 0½d. and a fraction per cwt. including discount.
 “ By which calculation, and from the foregoing evidences, it appears to your Committee,
 “ that the said Contractor was paid 4s. 4½d. and a fraction, above the average market
 “ price of Navy bread, during the said period, which, with 4s. per cwt. for the inferiority
 “ to the samples, make a difference of 8s. 4½d. and a fraction per cwt. which, upon
 “ 139,881 cwt. amounts to FIFTY-EIGHT THOUSAND, EIGHT HUNDRED AND
 “ FORTY POUNDS, SIX SHILLINGS AND FIVE-PENCE, the sum which ap-
 “ pears to your Committee to have been over-paid to the said Contractor, from price and
 “ quality as above stated.”

It has been already stated, That after the minute passed, which put an end to my connexion with the Board, the 3000 quarters of wheat I had stored up in a granary were examined by taking out samples from every part of it, in order to detect, if possible, any fraud in the quality, but it proved uniformly of the best, and such as the Contractors, who were afterwards employed, said they could not procure. The following examination will shew how far the conduct of those who succeeded me was of a similar nature.

The EXAMINATION of JAMES NOAKES.

“ WHEN Mr. Potter quitted the contract, what became of the biscuit left?”

“ THE Board was applied to, to take the stock on hand, and an inspector was sent down
 “ to see the same. The bread lay in two lofts. Mr. Potter ordered a stage to be made in
 “ the middle of each loft, and built round, and covered with bags of bread. The inspec-
 “ tor came to see the same, who was informed that there were 6000 bags; which appear-
 “ ance it had, when (by the casks and planks being in the middle) there were not more
 “ than 3000 bags. Afterwards Mr. Potter had all his mixed meal made up into bread,
 “ to make up the quantity 6000 bags; and the same was sent into the King’s storehouses.
 “ This mixed meal was some of it very bad, I helped to place the casks as above, and to
 “ fill the bags with the bread that was afterwards made, and shipped the same. At the
 “ time the inspector came, the windows were ordered to be darkened, and the holes
 “ between

whether or not I have abused such a power, by employing it to my own private advantage, is the question to be considered.

IN the first place, the Commissioners state that I acted in a double capacity; first, as an agent with respect to them; second, as a corn-factor with respect to my trade in general.

I HAVE fully proved that this supposed agency merely consisted in my employment as their general corn-factor, and that there existed no real distinction betwixt the manner in which I was to execute their orders, and those of my private employers.

BUT for the purpose of argument, admitting the fact to be as they state it, how was I bound to act in this double capacity?

THE interest of my private employers could not in justice be affected by my employment with the Board, or by any agreement to which they were not parties, and consequently remained during that employment the same that it was before.

To have speculated for my private employers to the prejudice of the Board, would have been acting improperly towards the public; to have speculated in favour of the Board against my private employers, would have been equally reprehensible.

To

“between the bags stopt up, that the casks in the middle might not be seen: that candles
“were used to go into the lofts about 11 o'clock in the morning. This was done by Mr.
“Mills's orders. The casks and planks were placed in the night time, that no body might
“see what was doing. When the inspector came, the workmen were ordered to be away
“from the place, and they were accordingly absent. Mr. Hall, who acted as Mr. Potter's
“agent, gave the orders as well as Mr. Mills, and helped to build the stages.”

To have speculated in my own favour to the prejudice of either, would have been no less unjustifiable.

By the same rule the fair and natural profits of my trade, and which far exceeded the commission paid me by the Board, it cannot be supposed were to be altered by such employment.

NOTWITHSTANDING the repeated clamours to the contrary, I can truly assert, that I have invariably conducted myself by these principles.

If any particular instances were specified, they would admit of particular answers, but where the accusation is merely general, it is impossible to disprove it but by general means.

ONE fact alone considered, this general charge must vanish.

It appears from the affidavit of Mr. Hodgson, "That comparing my profits, during the period I dealt with the Board, with those of the preceding year, that notwithstanding Mr. Atkinson's increased capital, there appears to be only a difference of 4s. per cent. which, Mr. Hodgson adds, is to him a convincing proof, that I dealt with the Board on the same terms as my private employers." †

THE comparison which Mr. Hodgson has made, is grounded upon my general profit and loss account.

BUT by referring to the evidence of Mr. Payne,* before the Committee of the House of Commons, it will likewise be seen "That he compared my "annual corn account (that is, the account of profit and loss upon my "own

† Vide Mr. Hodgson's Affidavit, page 105.

* An eminent Malt-distiller, and well versed in the Corn trade.

“own corn or consignments) for the years 1776, 1777, and 1778, each
 “ending at Midsummer, when I bought no corn for the Victualling-Office,
 “with 1779, 1780, and 1781, when I did buy for it, and the said corn ac-
 “count was more in my favour during the former than the latter period,
 “in the proportion of 17 to 15.”

BUT these comparisons have been made from my own books, it will be
 said; and here again I must recur to what Mr. Hodgson has sworn, “That
 “he is convinced it is utterly impossible those books could have been
 “made for the purpose of deceiving, but that they were the regular ge-
 “nuine books in which the different transactions were entered at the
 “time.”

If my connexion with the Board did not entitle me to an increase, it cannot surely be pretended, that it was to create a diminution in my customary profits, nor is it possible for any man to alledge that those profits were not fair and regular, previous to my being employed by the Board. On the contrary, Mr. Hanway himself has stated, “That the
 “Board employed me on account of the high reputation I possessed.” Was it possible for me, considering the nature of the business I carried on, to have acquired that reputation but by acting fairly and uprightly towards my employers? The extent of a Corn-factor’s business chiefly consists in the number of his consignments, and which depends upon the prices he returns to his consignors. If, upon a comparison with the prices returned by other factors, the consignor finds his grain has been sold at a lower price, he immediately quits his factor and employs another. It is this competition which renders the consignor secure when the factor takes the consignment to himself; nor can any Corn-factor’s business be extensive, if his profits are exorbitant beyond those of the rest of the trade. I am therefore warranted to say, that the reputation I possessed, and the extent of business I enjoyed, could not have been acquired consistently with unfair and improper means.

THE whole of the subject being now fully explained, to which my affidavit related, and from which, the learned judge declared, the meaning was to be collected, the question may safely be determined, What meaning did I intend thereby to convey ? or in other words, In what sense are the terms "supplied and purchased" to be considered as having been made use of, under all the circumstances of the case ?

THE construction, by which I have been convicted, supposes these words to have been made use of in the same sense, and to have been intended to convey one entire meaning, namely, That I never charged the Board more than the usual commission of 6d. per quarter beyond the price I actually paid.

As it is impossible for any mortal eye to look into the heart of man, and pronounce with certainty upon the secret and hidden operations of the mind, it is only upon a probability arising from a concurrence of circumstances, that any earthly tribunal can judge of the motives of human actions.

BUT the meaning must be construed according to the intention.

THERE are certain invariable principles, against which none can be presumed to act.

By comparing the conduct of any individual, in a particular instance, with those motives which in similar instances experience has ascertained, to determine the conduct of mankind in general, there results that moral evidence, which, in all questions of intention, is the only proof that can be produced.

No man commits a crime, by which he incurs the risk of ruin, without some purpose to be answered; and even where there is a purpose to be answered,

answered, no man incurs the risk of ruin with the certainty of detection.

I WILL shew, in the first place, that I had no purpose to answer, by the particular manner in which the affidavit is made, which I might not obviously have effected, by means, that would not have exposed me to any conviction of perjury, on the very principles by which I have been condemned; and in the next, That if I intended to convey that meaning by my affidavit, which it has been construed to bear, I must have committed perjury with the certainty of detection.

THE immediate purpose for which the affidavit was made, was to obtain leave to file an information against the author of a libel, which charged me with a particular fraud, and to have effected this purpose, it would have been sufficient to have denied the fraud in question.

I MIGHT have done this with perfect safety, for none of the instances, in which I have been convicted of charging more than I had paid, are those contained in the libel, and that they were absolutely false, appears from a letter written by the Commissioners themselves. * §

BUT let it be supposed that I might have a further purpose to answer, namely, by a denial of fraud in general, to vindicate my character against any previous charges of a similar nature.

FOR this purpose, what was it necessary for me to do? To deny fraud in general.

THE terms "supplied and purchased," made use of for this purpose, are either to be considered as synonymous, or distinct. If there were two methods in which I dealt with the Commissioners of the Victualling Office,
E c fice,

* Vide a copy of the libellous part of the letter sent to the Members of the House of Commons, page 19, paragraph 5.

§ Vide the Commissioners letter to Mr. Atkinson, by which it appears that the assertions in the libel are manifestly groundless, false and wicked, page 37, paragraph 2.

rice, by furnishing my own grain, or consignments, and by purchasing of others; if this was known to the Commissioners, and a minute of the Board existed, by which the distinction is pointed out, and a different rule of charge specified in each instance; if, in the one, I was bound to charge the price I actually paid, and in the other, the fair value of the grain on the day it was applied to the execution of the Board's orders, without any regard to what it might have originally cost, when I took it upon my own account; if such be the true and real state of the case, the fair presumption is, that the affidavit related to these two distinct methods of dealing; and it cannot be supposed that I really meant to swear, the rule of charge had always been the same, namely, the price actually paid, when in the common course of the business, in a great number of instances, as was known to a great number of persons, it was frequently different, and warranted to be so by a minute of the Board.

THE accusation contained in the libel, was, That upon different occasions, when I had purchased malt for the Board as their factor, upon the terms of receiving no more than 6d. commission beyond the price actually paid, I had received more than I had paid, and defrauded the public of the difference.

IF the fact had been so, it undoubtedly was a fraud upon the public, because in all cases where I purchased on Commission for the Board, I was bound to charge the price actually paid.

BUT when I supplied my own corn, under a minute of the Board, ascertaining the rule of charge to be the market price of the day, without any regard to the price returned to the consignor, when I took the consignment to myself, I was not bound to charge the price actually paid; but on the contrary, there might be gain or loss, as the market had varied from the time I took the consignment to myself, and the day when it was valued for the Board's use.

IN the same manner, when the grain belonged to my consignors, if I had charged the Board the price actually paid, it would have been the amount of the different prices returned to the respective consignors, whereas no fact can be better established, than that, in all such cases, the prices returned to the respective consignors cannot in general agree with the price paid by the buyer for the whole lot, and that the difference upon the whole is commonly in favour of the factor.

IN neither of these cases was there therefore any fraud committed, when the price charged to the Board was more than the price actually paid, nor did they come within the charge in the libel, which related to purchases made for the Board, as their Factor, and where I had no right to receive more than the price actually paid.

THE terms "supplied and purchased," were therefore meant as distinct, and it becomes necessary to determine the meaning of each, according to the sense I intended to convey.

IN the instructions given to my Solicitor* to prepare the affidavit, this distinction was clearly pointed out, he was made thoroughly sensible of the difference of charge, and desired to draw an affidavit that should deny the accusation in the libel.

SUCH an affidavit was accordingly prepared, and as it related to facts as well known to my clerks as to myself, that I might be perfectly satisfied of the truth of what I was about to swear, I desired them to accompany me to hear the draft of it read, to contradict any fact that might be erroneously or falsely stated.

Is it probable, if I meant to commit perjury, that I would have desired those to accompany me, to bear witness to the truth of facts, to whom the

* The late Mr. Parker, of Norfolk-Street, who died long before any Indictment was prefer'd.

the falsehood in almost every instance must have been glaring and notorious? Or can it be supposed, that I desired my own clerks to accompany me, merely that I might swear in their presence what they knew to be absolutely false?

AND particularly after the explanation that took place at their express desire, and after they had declared, "that if it was meant to be understood " that I benefited nothing but 6d. per quarter commission upon the supplied part, which was my own, and not purchased for the Victualling-Office, then it was not the fact, because in the charging of that part, " the rule was the market price,* regardless what it had or might cost, " and therefore it was attended with gain or loss, as it might happen;" can it still be imagined that I really meant to swear, that I had in no instance charged for the supplied part beyond the price I actually paid? there is no such expression in my affidavit.†

NOR can it be asserted, that the affidavit was drawn in this manner, under any false instructions I had given for the purpose. For upon this explanation taking place, Mr. Parker expressly declared, " That he had understood the same thing from me, but that this part of the affidavit " merely related to the quantum of commission upon the part supplied, and " it was not necessary it should do more." Mr. Parker added, " It was Mr. " Dunning's opinion, who thought the present form of the affidavit best."§

THE nature of the business being fully understood, can it be imagined, that a man of rank and character in his profession, and to whom no foul motive can be imputed, would not only wilfully permit, but actually incite me to commit perjury in any case, but more especially when the purpose might have been effected by unexceptionable means? Or if my Solicitor, accustomed to draw affidavits, could be deceived in the construction, is it just to impute to consciousness in me, what must have proceeded from error in him?

WHEN

* Which was according to the Board's written directions, vide clause 13, page 25.

† Vide the abstract of the affidavit, page 20.

§ Vide the testifications of Mr. Henderson and Mr. Thistlewood, page 20 to 22.

WHEN notwithstanding the assurances Mr. Parker gave me, I still proposed to have words inserted, that should specify the rule of charge for the part supplied to be the market price of the day, did I betray a wish to suppress any part of the truth, or to swear in ambiguous and equivocal terms ?

THAT I did not persist in having these words inserted cannot be a matter of surprize, when Mr. Parker added to his own assurances the opinion of the late Lord Ashburton, on which he declared them to be grounded, and before whom the instructions had been laid with the affidavit, in order to be settled.

YET if the words I proposed had been inserted, that construction could not have taken place with respect to the former part of the affidavit, under which I have been convicted.

IF I had sworn, that I never charged the Board more than the usual commission of 6d. per quarter beyond the market price of the day, that would have been the fact in issue, not, as is contended, the price actually paid ; and in no instance whatever has it, or can it be proved, that I have charged for what I supplied, beyond the market price of the day.

BUT when the nature of the occasion, and the circumstances under which the affidavit was made, are considered, it will be impossible to suppose I really meant, or intended to convey to others that meaning it has been construed to bear, unless it can be imagined that I was desperately bent upon my own destruction.

IF I had taken the oath in question to accomplish a necessary purpose, and in a case where it was not likely to draw any attention or enquiry, but to accomplish that purpose in silence, and then, in all probability, be doomed

doomed to oblivion, there would have been at least nothing improbable, or inconsistent, in such conduct, supposing the heart to be depraved and corrupt. But the affidavit was necessarily to become the subject of litigation, and of the most open and public enquiry. Before the purpose could be accomplished for which it was made, it must have been thoroughly and critically canvassed by those most conversant with the subject; any ambiguity or falsehood might be pointed out; counter-affidavits might be made; counsel must have been heard against it; and the Court must have solemnly decided. The person, against whom the application was made, had for a very considerable period of time been watching my conduct, with the most inquisitive and malevolent assiduity; he was known to be immediately connected with those who had the most powerful motives to injure and ruin me, and who possessed at the same time a thorough knowledge of the trade; and there was every reason to suppose held communication with certain members of the Board, who, at that time, were my declared enemies. In the sense put upon the affidavit in order to convict me, the falsehood must have been obvious to every corn-factor, and open to detection in innumerable instances. Could I then suppose it would escape without being detected? and if otherwise, I must necessarily have committed perjury with the certainty of detection and ruin.

BUT admitting that the word supplied was made use of in the sense for which I contend, still it remains to be determined, Whether I have not sworn falsely under the meaning of the word purchased?

THE charge contained in the libel in no respect related to the manner in which the business was transacted, but to the fact of receiving more than I had paid. This it was necessary to deny; and if the affidavit had stated in express terms, that the price, at which each invoice was made out, was a nominal price, and shewn the necessity of it, still the fact would have remained the same, namely, That I had not received

ceived more than I had paid. The fraud charged in the libel was consequently false, of which only it was necessary to convince the Court. What motive could I then have in concealing the manner in which the business was transacted, when, if disclosed, the purpose would have been equally answered, and the charge alike disproved?

BUT can it be one moment imagined, now the subject is understood, that I meant to swear, That the prices contained in the different invoices were real, when in almost every instance the fact was the reverse? When it was not only known to all my clerks, and to a great number of other persons, who will declare, if necessary, that I had explained it to them, but to Mr. Slade, and even to Mr. Hanway, who admits in his affidavit, that I had explained the low price at which one invoice was made out, to be, in order to adjust those that had been previously delivered. Supposing Mr. Hanway to have been ignorant of the general practice, still, in these instances, as he was aware of it, I must have sworn that to be true which he knew to be false, and of which I could not myself be ignorant, because I had myself explained it to him. Is it then to be believed, that in an affidavit, which he would naturally be one of the first to read, I would commit a perjury so obvious to detection? With respect to Mr. Slade, who had frequently examined the accounts, and thoroughly understood them, it is still infinitely more improbable, that I could mean to swear, that the prices were real, when he was so fully apprized of the contrary fact.

IN the course of the investigation that would necessarily take place, I must have produced my books, and could the fact have possibly been concealed?

WAS it then likely that I would commit a perjury to cover a fraud, when the one must have unavoidably detected and exposed the other?

THE meaning, therefore, I intended to convey; undoubtedly was this, That I had not, in the regular course of settling the accounts received from the Board, for any purchase more than I had paid, and in which sense, it is fully proved the affidavit was strictly true. But I have been convicted under the literal construction, in opposition to the fair and real meaning, and particular invoices were selected to prove, that I had received more than I had paid, according to the price at which they were made out, though other invoices were included in the same settling, made out at less than I had paid, and though by the last invoice the account was made strictly to agree, and the sums eventually received and paid were exactly the same.

If it is impossible to account for my conduct, when the real nature of the case is considered both before and at the time of making the affidavit, consistently with the consciousness of guilt, in what part of my conduct since, is such a consciousness to be discovered?

HAVE I upon any occasion avoided examination and enquiry? Have I attempted any compromise with those who were most likely to possess the knowledge of my guilt, and the means of proving it, if it existed? Have I at any time betrayed a wish to sit down contented under suspicion, and to enjoy in quiet the fruits of the fraud I am said to have committed? If my conduct has been of such a nature, let the consciousness of guilt be infer'd from it. But if on the contrary, I have always sought enquiry and examination, if no enquiry would have taken place but at my own express instance and earnest desire; if I have actually accused those to whom the whole of my conduct was best known, and instead of cringing to their favour, have roused their most inveterate enmity; if under circumstances that would have justified me in not pressing for any further enquiry, I have nevertheless insisted upon the most thorough investigation; if I have uniformly appeared to be anxious and miserable till it took place—it is the fair and natural presumption that such conduct could only proceed from a consciousness of innocence.

It

It was truly said by the learned counsel, who conducted the prosecution against me, 'That while Fraud hides itself in obscurity and darkness, Truth, which is of a bold and intrepid nature, seeks the light of day.'

WHEN I applied to Mr. Hanway, in the latter end of the year 1780, to examine my books, did I shun the light of day?

WHEN I applied to the Commissioners, after the minute passed which put an end to our connexion, to institute an enquiry into my conduct, requesting they would refer the whole business to the examination of any competent judges, to be mutually appointed;—when I renewed the solicitation, after the Board had expressly declared they had no charge to make against me—did I shun the light of day?

WHEN the Commissioners, after having repeatedly refused to institute such an enquiry, at length declared they would hold no further communication with me upon the subject, and I immediately applied to the Lords of the Treasury, claiming a full investigation of my own conduct, and accusing those Commissioners—when, in consequence of this application, a Committee was appointed—and when that Committee met, and were desirous that the charges against the Commissioners should be first examined,† and I positively refused, till my own conduct had been investigated, upon which a full investigation of it took place accordingly;—did I hide myself in obscurity and darkness, or seek the light of day?

EVEN after I had been actually convicted, and was safe beyond the vengeance of the law, when I returned to this country, and surrendered myself within the walls of a prison, notwithstanding the public prejudice that prevailed against me, merely to face accusation and to confront enquiry,—can it be said, that I shunned the light of day?

F f

LET

† As that examination never took place, although my charges were delivered to the Committee, and still remain in the hands of the clerk; (see page 40 and 41) the discerning eye of the public will not be shut, nor will they be restrained from judging, whether this indictment, near two years after my affidavit was made, was not hatched up to prevent that real enquiry being made, for which the Committee avowedly sat.

Let any impartial man consider the whole of my conduct before I made the affidavit, at the time, and since, and put the question to his own heart, Whether he can reconcile any part of it with a consciousness of guilt? And yet without such consciousness, the crime of which I have been convicted can have no existence.

If I had been conscious of guilt, would it not have been a sufficient answer to any general aspersions, that I had myself applied to the Commissioners for an enquiry into my conduct, and that they had frequently declined it, alledging they had no charge to make? And is it probable, I would have persisted in solicitations, which must in the end procure an investigation, that would unavoidably expose the criminality of my conduct? But after their repeated refusals, nothing short of madness could have prompted me to apply to the Board of Treasury,† and to accuse these very persons, if I had been conscious my own conduct would not stand the enquiry that would take place.

When all these circumstances are fairly and impartially considered, I trust the conclusion will be, That the meaning I intended to convey was not that imputed to me; but that which was explained to me by my solicitor at the time; and it only remains to enquire, Whether in that meaning it is true or false, according to the different charges specified in the indictment, which were as follows.

SECOND

† Vide the Letter, page 38.

SECOND COUNT,

STATES, "that said defendant did charge more than the usual commission
 " of 6d. per quarter, for and in respect of a large quantity, to wit, 166 quar-
 " ters and 7 bushels of malt before that time, to wit, on the 28th of May,
 " 1779, purchased by him, for the said Commissioners, from one Robert
 " Mitton, that is to say, 3s. 9d. per quarter, for and in respect of each and
 " every of the said 166 quarters of malt, and in that proportion for and
 " in respect of the said 7 bushels of malt."

It is alledged, that this was a purchase made by me for the Commis-
 sioners, as their Corn-factor.

In support of this charge Robert Mitton was examined, who swore,
 " That on the 28th May, 1779, he sold me malt as follows:

50 Quarters	} a 26s. 6d.
40 ditto	
50 ditto	
67 Qrs. 4 Bushels	

It was stated, on the part of the prosecution, that the malt in question
 was part of a quantity of 733 Quar. 3 Bush. delivered by me to the
 Board's use, for which a bill of parcels was accordingly produced, dated
 25th June, 1779, made out at 29s. 6d. per quarter, and a victualling bill
 granted in payment thereof, dated 29th June, 1779, a 29s. 6d. also.

In answer to this charge, it was stated, as the fact will incontrovertibly
 appear, that this malt was not purchased for the Board, as their Factor,
 but bought on my own account, previous to my being employed to pur-
 chase malt in that capacity for the Board, and applied in execution of a sale
 of 14,000 quarters made to their brewer, in the public market, and which
 was afterwards, by a verbal agreement with the Board, encreased 1500
 quarters, and all sold at the price at which it was charged.

THIS

By some thousand quarters of which I lost from 1s. to 2s. per quarter, and must have lost
 considerably more, if the drought (which the Commissioners allude to in their letter to their
 officers, by which the bargain is confirm'd) had not ceased.—Vide malt account, fol. 74;
 yet I complain'd not, nor had I a right so to do, because it was a bargain made at my own
 risk.

THIS was proved in the following manner.

To shew my employment as Factor, the first minute of the Board for that purpose was produced on the part of the prosecution.

IT was dated 28th of May, 1779, and was brought forward to shew, that the malt in question had accordingly been purchased for the Board.

BUT tho' Robert Mitton swore, that I had purchased the malt of him on the 28th May, 1779, the sale note, in his own hand-writing, and which he acknowledged in Court, is dated 26th May, 1779, and consequently could not be bought of him, under a minute of the Board, which did not exist till two days afterwards. †

BUT the bill of parcels itself, which was next produced for the prosecution, and the victualling bill granted upon it, establish the fact beyond dispute, that this malt was not purchased under the above minute.

THE bill of parcels runs thus, "for malt bought per their order of Board's minute, of the 28th May, 1779, and delivered between the 25th May and the 15th of June."

733 quarters 3 bushels malt, at 29s. 6d.	—	£1081	14	6 $\frac{3}{4}$
Lighterage, metage, portorage and shooting, at 9d.		27	10	0 $\frac{1}{4}$
Commission at 6d.	—	18	6	8 $\frac{1}{4}$
Discount and brokerage on £1268 14 1 $\frac{1}{2}$ at 11 $\frac{1}{2}$ per cent.		141	2	10 $\frac{1}{4}$
		<hr/>		
		1268	14	1 $\frac{1}{2}$

THE Victualling-bill is a copy of the bill of parcels.

THE period of delivery commences therefore according to both the bill of parcels and the victualling-bill, at a time antecedent to the existence of the

† Vide the copy of his Sale-Notes, made out in his *own hand writing*, at the time the bargain was made, — Malt Accounts, fol. 75. And in the same folio see a copy of a subsequent bill of parcels, which was made out in a *different hand-writing*, delivered some months afterwards, falsely dating on the 28th that transaction, which his *own hand-writing*, as well as my Ledger and Book-keeper's Oath (see page 100) proves to have taken place on the 26th.

the minute, and consequently it is physically impossible, that the malt could have been purchased in consequence of it, because I could not deliver on the 25th of May, what was only bought on the subsequent 28th of the same month. §

THE preamble of the Bill of Parcels does, however, undoubtedly state, that the malt in question was purchased under the Board's order, notwithstanding this obvious inconsistency.

It is necessary that this should be explained.

PREVIOUS to the date of this minute, I had frequently sold the Commissioners large quantities of malt, of which, (to use the words of Mr. Hanway's affidavit,) "I was the greatest importer, and, as experience had repeatedly proved, had the best at market."

ALL these were transactions by bargain and sale.† In the various libels which were published by the same person, from time to time, the Commissioners themselves had been accused of paying me more for my malt than the market price, to serve some political ends. The victualling bills had been constantly made out at a gross price, including all incidental charges. It was suggested at the Board, that this might give rise to the clamours in question; and as by the minute of the 28th of May, I was for the future to purchase on commission, it was agreed, that what remained to be delivered of the quantity previously sold for the London brewhouse at 30s. should be made out as if purchased under the minute, at 29s. 6d. and 6d. commission, with the incidental charges specified, which amounts exactly to the same thing. The bill of parcels in question, and the others that were delivered for the remaining quantity were made out accordingly, tho' in fact sold to the Board before the minute existed.

It was sworn by Mr. Henderson, upon the trial, "That on the 24th May, on my coming from the Board, I told him of the augmentation of
" 1500

§ Vide the Accounts, fol. 74, 75, and 76, in which are fully stated the dates and the facts respecting the malt bought of Mitton and of Gray, making the second and third Counts.

† For the copies of my Sale-Notes to the Board, lodged at the Victualling-Office, and of the Board's Letter, confirming the same, vide Malt Accounts, fol. 74.

"1500 quarters, by verbal agreement, in addition to the 14000 quarters
 "previously sold on the 14th April, 1779. That this additional order
 "was completed by three deliveries, of which the 753 quarters 3 bushels
 "was one, and sold at 30s. per quarter. That Mitton's malt was bought
 "on my own account, before the minute existed, and delivered as a part
 "of the above quantity sold."

IN further proof of this, Mr. Henderson likewise swore, 'That a distinction was always made between the sale-notes of what was purchased for the Board, and what was bought on my own account.' The sale-notes of purchases for the Board were put upon a file, and those of what was bought towards the execution of what I had *sold* the Board, were put into a pigeon-hole in his desk. That Mitton's sale-note has no file-hole thro' it, and was put by with them in the pigeon-hole of his desk, under the following indorsement, "Notes of malt bought from January to the
 "24th June, 1779, C. A's own."

My Book-keeper, Mr. Jacob Wilton, produced my journal, in which bargains for my own account only were entered, and in which, under an entry entitled "Malt Adventure," the malt in question appeared. Mr. Wilton positively swore, "That if this malt had been bought for the
 "Board, it would not have been entered in the book he produced, but
 "in the Victualling Buying Journal."

THIS evidence given by Mr. Henderson, and Mr. Wilton, is corroborated in every particular, by the affidavits of Mr. Thomas Young Brown, § and the joint affidavit of Mr. Wilton and Mr. Thomas Jones, printed herewith, and who likewise lived with me at the time.†

THE THIRD COUNT.

"THE defendant did charge more than the usual commission of 6d. per
 "quarter, for and in respect of a large quantity, to wit, of 197 quarters of
 "malt,

§ Vide Mr. Brown's affidavit, page 89, paragraph 4 and 5.

† Vide Mess. Wilton and Jones's joint affidavit, page 100 and 101.

“ malt, before that time, to wit, on the 15th June, 1779, purchased by
 “ him for the said Commissioners, from one Thomas Gray, that is to say,
 “ 4s. 3d. per quarter, for and in respect of each and every of the said 197
 “ quarters of malt.”

THIS malt is likewise alledged to have made part of the 733 quarters and 3 bushels.

THE same line of proof was pursued, by producing the bill of parcels, and victualling bill, and examining Mr. Gray, as to the price.

THE same evidence was likewise given on my part, to shew, that this malt was not purchased for the Board, but bought on my own account; and if it had been delivered as a part of the 733 quarters, 3 bushels, as was pretended, it could not have been bought on commission; but the delivery was not proved, and indeed it was not likely that it should; for the same victualling office vouchers which prove the 733 quarters, 3 bushels to have been previously sold to the Board, prove also, that the minute parcels which composed that quantity, were all different from the parcel bought of Gray; § which fact the King's sworn-meter and miller, whose immediate business it was to keep the account of malt delivered by me to the brewhouse, were in Court to prove.

FOURTH COUNT,

“ WHICH states the defendant did charge more than the usual commis-
 “ sion of 6d. per quarter, for and in respect of a large quantity, to wit,
 “ 250 quarters, 1 bushel of malt, before that time, to wit, on the 27th
 “ March, 1780, purchased by him for the said Commissioners, from one
 “ William Adams, that is to say, 4s. 8d. per quarter, for and in respect of
 “ each and every of the said 250 quarters, 1 bushel of malt.”

FIFTH

§ Vide the Store-keeper and Master Brewer's certificate for the 733 quarters, 3 bushels, inserted in the accounts, fol. 75;—in the same folio, see copy of Mr. Gray's sale-note and of his bill and receipt.

FIFTH COUNT,

“ STATES, that the defendant did charge more than the usual com-
 “ mission of 6d. per quarter, for and in respect of a large quantity, to
 “ wit, 250 quarters, 1 bushel of malt, before that time, to wit, on the 27th
 “ March, 1780, purchased by him the said defendant for the said Com-
 “ missioners, from one William Adams, that is to say, 2s. per quarter, for
 “ and in respect of each and every of the said 250 quarters, 1 bushel of
 “ malt.”

In support of these counts, Mr. Adams was called, who swore as follows :

“ I applied to Mr. Atkinson, in the year 1780, for permission to send
 “ this malt to the Victualling-Office at Plymouth, for such a price as he
 “ could afford to give me for the use of the public. At first he objected
 “ to it, that he thought the quality was not of that kind that was fit for
 “ the public service. But, however, after the samples had been seen, he al-
 “ lowed me to send it in. It was sent in, and the price was not at that time
 “ fixed. But it was fixed on the 1st of May, when I came to town. On
 “ my coming to town, I waited on Mr. Atkinson, and after some conver-
 “ sation relative to the price of the malt, it was fixed at 25s. per quarter.
 “ There ended the transaction. I had 25s. and bore all the expences of
 “ delivery.”

The following invoice was next produced.

“ INVOICE of 467 quarters of malt, shipped on board the Providence,
 “ John Helems, master, and on board the Caroline, Robert Jones, master,
 “ for the stores at Plymouth. By order of the Commissioners for victu-
 “ alling his Majesty's Navy. Board's Minute, dated the 7th of January,
 “ 1780, viz,

252 per the Providence, Helema

215 per the Caroline, Jones

	£.	s.	d.
467 ————— a 27s. —————	630	9	0
Freight, at 2s. —————	46	14	0
Lighterage, Metage, Porterage, &c. 8d. —————	15	11	4
Commission, a 6d. —————	11	13	6
Discount, and Brokerage on 793 : 13 : 7, at $11\frac{1}{4}$ per cent. —	89	5	9
	£. 793	13	7

(Errors excepted)

London, 31st March, 1780.

CHR. ATKINSON.

The malt having been delivered by Mr. Adams, into the stores, free of all charges, the charges of freight, &c. were undoubtedly improper, and unknown to me at the time of making the affidavit.

The fact was explained, upon oath at the tryal, by Mr. Henderson, as follows :

“ The invoice was made out for both these quantities, and freight charged upon both. It was the only instance where freight was not chargeable. It certainly was not chargeable in this instance, for it was not paid. It was the bill of lading that led me into the mistake, thinking they were both sent in the same way. Mr. Atkinson knew nothing of it, nor did I till the Committee of the House of Commons were sitting last year upon it, and when I came to look into it, I found it was an over-charge by mistake.”

The following is the evidence of the Clerk who made out the invoice in question.

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IN

“ IN a certain invoice dated the 31st March, 1780, sent from the
 “ defendants’ compting-house, to the Victualling-Office, of two cargoes
 “ of malt, delivered at Plymouth, one whereof was for 215 quarters, and
 “ the other for 252 quarters, was made out by him, this deponent; that
 “ in making out the same, he, this deponent, did charge 2s. per quarter
 “ for freight, and 8d. per quarter shipping expences upon the cargo of
 “ 252 quarters, which said charges of 2s. and 8d. were made by mistake,
 “ to the best of his, this deponent’s recollection and belief, proceeding,
 “ as he apprehends and believes, from the circumstances of the vouchers,
 “ respecting the said malt being the same as for malt upon which freight
 “ and shipping expences were chargeable, and the same cargo being in-
 “ cluded in one invoice with another cargo, upon which the expence of
 “ freight and shipping charges was incurred, but the particulars of which,
 “ he, this deponent doth not at this distance of time recollect.”

“ SAITH, that in all invoices for corn and grain delivered by the said
 “ defendant for the public use, the above-mentioned is the only instance
 “ wherein freight and shipping expences were charged erroneously or im-
 “ properly, to the best of deponent’s knowledge and belief, although there
 “ were frequent instances of deliveries being made at the out-ports, where-
 “ on freight and shipping expences were not chargeable.”

“ SAITH, that he is the better able to speak thereto, he being the per-
 “ son who usually made out the invoices between the defendant and the
 “ said Commissioners.” §

INDEED it would have been extremely singular if this mistake had not
 happened. For in the course of all my transactions, there is no other
 instance, where the seller delivered the article into the store, free of
 charges, and where the voucher was a bill of lading, and not a certificate,
 whereas the two vouchers for this and the cargo included with it
 were exactly alike, and were both bills of lading.

I FLAT-

I FLATTER myself, that upon this evidence, no person can seriously believe, either that the charges in question were fraudulently intended, or that I was apprized of them at the time I made the affidavit; and yet upon this Count have I been convicted of wilful and corrupt perjury!

WITH respect to the over-charge in the price, it appears from the evidence of Mr. Adams himself, that the price of the malt was not settled with him till the 1st of May, and yet the date of the invoice is the 31st of the preceding March. At the time, therefore, that the invoice was made out, it was proved by the witness for the prosecution, that the price was not fixed. This invoice, it will appear, upon referring to the accounts, was included in a settling, consisting of 36,600 quarters 7 bushels, and is charged at 25s. in the Victualling Buying-Journal, and the Balance-Bill was made out accordingly, so the fact evidently is, that the Board paid no more than Mr. Adams received.*

BUT by referring to another invoice comprised in the same settling, the injustice of producing the invoice as the place of real charge, and making it conclusive evidence of fraud, will be placed in the strongest point of view.

It appears in the Victualling Buying-Book Journal, that on the 7th February, 1780, 300 quarters of malt were bought of Mr. Hankin,† at 30s. and on the 12th of the same month an invoice was made out to the Board, in which this parcel was included at 28s.§ also 150 quarters of Tree and Co. and 150 of Mr. Allaway, at 32s. 6d.‡ whereas it will be found at the Victualling-Office, that none were ever invoiced higher than 32s.

IF

* Vide malt account, fol. 78, line 6, standing in my own name as supply, being a consignment and not a purchase.

† Vide malt account, fol. 77, Dr. side.

§ Vide malt account, fol. 77, Cr. side, 1312, which included the 300.

‡ Vide the accounts, Dr. side, fol. 79.

IF, on the 31st of March, by the price at which the invoice was made out for the malt consigned by William Adams, I committed a fraud against the Board, by making out the invoice at 2s. beyond the price; on the 12th of February I committed a similar but greater fraud against myself, by making out an invoice for the larger quantity, at a price exactly as much less per quarter than I myself had paid.

BUT in truth, neither of these invoices were to be considered as separate accounts, complete in themselves, and containing final charges, but ought to have been examined with reference to the other invoices of the same settling, and pronounced right or wrong, as they appeared justly or otherwise to be entered in the Buying Journal, and the real prices there, and the nominal ones in those invoices did or did not agree, at the termination of the settling.

YET, upon the part of the prosecution, while the one was held up to the sight of the Jury to prove the over-charge, the other was kept back from their view, and no notice whatever was taken of the Balance-Bill, which adjusted the whole settling.

SEVENTH COUNT States,

“ THAT Defendant did charge more than the usual Commission of 6d.
 “ per quarter for and in respect of a large quantity, to wit, 729 quarters
 “ and 6 bushels of wheat before that time, to wit, on the 22d November,
 “ 1779, purchased by him for the said Commissioners, of and from one
 “ William Adams, that is to say, 1s. 6d. for and in respect of each and
 “ every of the said 729 quarters of wheat, and in proportion for the six
 “ bushels of wheat.”

I admit that the wheat was so purchased, and the invoice made out at the price stated in the Count. But the answer is given by Mr. Adams, who was again examined, and gave the following evidence, on the part of the prosecution.

“THE wheat in question was bought by Mr. Atkinson of me at 34s. 6d. per quarter, the wheat was delivered in November, the price was settled the 1st or 2d of December.”

AND here again it appears from the evidence, That at the time the invoice was made out, the price was not fixed, but was agreed upon and settled at a future time, the samples being preserved for that purpose.

WHENEVER purchases were made in the neighbourhood of Portsmouth and Plymouth, and a distinct certificate was sent for each, the price actually paid, and that at which the invoices were made out exactly correspond, as the accounts shew, except in these instances of malt and wheat with Adams. The reason why those were exceptions, has appeared in each case, from the witness for the prosecution, Mr. Adams himself, because they were sent into store, or delivered before the price was fixed, and in the mean time he drew for money on account. The certificate for the delivery of the wheat in question being sent me, the invoice was made out to the Victualling-Board upon this voucher for the quantity at a nominal price, on the 27th November, when the real price was not known, and for that reason the entry in the Buying Journal was deferred until the 2d of December, when Mr. Adams arrived in town, and the price was fixed for all the wheat he had delivered between the 31st August, and the 22d November, which was correctly entered in the Buying Journal accordingly. This fact appears by the accounts, fol. 21, where it stands subsequent to purchases made in London on the 29th November, and prior to purchases of the 6th December, and is a proof of the regularity
of

of the entries, as well as of the reality of the time to which Mr. Adams has sworn.

THE invoice in question was accordingly adjusted by the balance bill of the settling in which it is included; and, as in the preceding instance of malt, the sums paid and received, upon the winding up of the account, exactly agree.

IT likewise, as in the former instance, appears, that on the 11th November, I had included in an invoice of that date, 657 quarters, 4 bushels, bought of the same Mr. Adams, and at the same time with the above quantity at 39s. per quarter, but the invoice was made out at only 37s. per quarter.

AND therefore here also, if a fraud was committed against the Board by the invoice delivered on the 27th November, by a previous invoice delivered on the 11th November, a greater fraud had been committed against myself. §

THE NINTH AND LAST COUNT

STATES, "That defendant did charge more than the usual commission of 6d. per quarter, for and in respect of a large quantity, to wit, 627 quarters, 4 bushels of pease; before that time, to wit, on the 18th of June, in the said year 1780, purchased by him for the said commissioners, from one William Batson, that is to say, one shilling and sixpence, for and in respect of each and every of the said 627 quarters, 4 bushels of pease, and in that proportion for and in respect of the said 4 bushels."

THE

§ Vide the accounts, Dr. side, fol. 21, for both the purchases.

Vide the accounts, Cr. side, fol. 20, for the invoice of the 11th.

Vide ditto, ditto, ditto 21, for ditto of the 27th.

And, vide the settling adjusted by the balance bill, fol. 22.

THE following is the evidence of Mr. Batson.

“ AT the latter end of May, or the beginning of June, I sent three
“ parcels of pease from Newcastle to Mr. Atkinson. One of the parcels
“ was the quantity in question, and for which I received 28s. 6d. per
“ quarter : the pease were consigned to Mr. Atkinson.”§

THE following is the evidence of Mr. Henderson.

“ THERE was a consignment of pease made by Mr. Batson to Mr. Atkin-
“ son. Before they arrived, as Mr. Atkinson informed me, there were
“ 1100 quarters bargained for, at 30s. on the 19th of May, and I made an
“ entry in the book accordingly: these pease were supplied at the market
“ price of that day. The ship arrived about the 10th or 12th of June.
“ The market was lower for pease; Mr. Atkinson had a right to return
“ to the consignor the market price of the day on which the pease came.
“ If instead of having fallen the market had risen, Mr. Atkinson must
“ have returned a price accordingly; whether it rose or fell, he was to re-
“ ceive 30s. per quarter, if it had risen to 35s. he could not have re-
“ ceived more.”

THE following extract from the joint affidavit of Mess. Wilson and Jones, fully confirms Mr. Henderson's evidence and the fact.

“ THESE deponents say, that defendant never bought any pease of
“ William Batson at any time whatever, to the recollection, knowledge
“ or belief of deponents, as they never knew of any bill of parcels, or
“ invoice, or entry, to shew such a transaction.”

“ SAY, that on 19th of May, 1780, defendant bought 327 quarters of
“ pease of Scott and Willes, at 30s. per quarter, for the Victualling-Office,
“ and at the very same time, as appears by said buying book, was entered
“ as a supply from himself, in said book 1152 quarters, at the same price,
“ which

§ The prosecutors did not produce my bill of parcels to the Board, for those pease at the trial, but pretended it was lost; whereas, it was different from any other bill of parcels as the invoice book shews, and would have convinced the court and jury the price charged was strictly right.

“ which was 5s. and 5s. 6d. per quarter lower than defendant had been
 “ obliged to give, four days before, as appears by the purchases made of
 “ Shrimpton and Co. on 15th of said month.”†

“ SAY, That on the 19th May, 1780, the defendant had not
 “ in his possession any pease belonging to said William Batson,
 “ as appears to deponents from the account and correspondence
 “ between defendant and said Batson; they, these deponents, having
 “ lately examined the same, but say, that about the 13th June, before all
 “ his said supply of 1152 quarters to the Board were delivered, some ar-
 “ rived by consignment from said Batson, and defendant applied them in
 “ execution of his said supplies, and according to the custom and usage
 “ of the corn trade, he rendered to the said consignor the market price at
 “ the time of their arrival, which happened to be 28s. 6d. that article
 “ having fallen in the interim 18d. per quarter, as the weekly register of
 “ the prices, which deponents have carefully examined, shews. Whereas,
 “ had the price risen as much between the entry of the supply to the
 “ Board, on the 19th of May, and the arrival from Batson about the 13th
 “ of June, the defendant would, as deponents apprehend and believe, ac-
 “ cording to his usage of doing business, have rendered 31s. 6d. per
 “ quarter, to said batson, the consignor, and in that case have been a loser
 “ of 18d per quarter.”—In corroboration of the fairness of this trans-
 action, see the affidavits of Mr. Farrer, Mr. Shearwood and Mr. Bovill.

THE above answers to all the different counts would have been pro-
 duced in Court, in July last, but upon my Counsel then observing on
 two of the counts, the Court directed the enquiry to be made as to cer-
 tain facts, which terminated the proceedings at that time; and when my
 Counsel were last heard, in November, they were confined to argue upon
 the Commissioners' affidavits, which alone was the cause of the fact stated
 in the sentence, “ That except two of the counts the others remained
 unanswered.”

THE

† Vide the Pea Accounts, fol. 53, where will be found,
 The purchase made of Mess. Shrimpton and Co. 15th May, at 35s. 6d.
 The purchase made of Mess. Scott and Willes, 19th May, at 30s.
 The supply, of which Batson's made a part, 19th May, at 30s.

THE public will immediately perceive, that there could be no other reason for their remaining unanswered, as my justification with respect to the other counts existed then as well as now.



THIS Publication has unavoidably proceeded to a very considerable length. The necessity of a complete body of proof has been felt throughout, and is produced accordingly. If particular papers had been withheld, or only passages quoted as they appeared to apply, however fairly this might have been done, the cry would immediately have been, that I had selected what was necessary for my purpose, and suppressed what was of a contrary nature.

THE public is now enabled to decide, upon a thorough knowledge of the subject, Whether I have really committed those frauds with which I am charged, and that perjury for which I am doomed to suffer so severely; or, on the contrary, Whether the transactions in question, have not been misunderstood and misrepresented, and are not only innocent in themselves, but laudable and meritorious.

IN the various comments, the extraordinary circumstances of my case have required, I am not aware of any fallacy, nor am I conscious of the least misrepresentation.

I HAVE likewise cautiously abstained from declamation and invective, nor will I now attempt a single appeal to the passions. It is to the justice

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tice of the world the nature of my case emboldens me to look ; and it is by the strength of facts, and the force of argument, that I am confident I shall ultimately obtain impartial justice.

I ENTERTAIN no apprehensions from any prejudices that may have hitherto prevailed. They cannot operate against me at the present moment. Whilst it is the public temper to attack those who prosper, there is an innate principle of generosity inseparable from every english breast, that never fails to work in behalf of the injured and oppressed.

I DO not, however, mean to insinuate, that upon former occasions I have been condemned from unworthy or improper motives.

To attack, by general aspersions, the decision of any tribunal the law has constituted to decide, merely because the party himself knows and feels the injustice and severity of that decision, might be deemed an unwarrantable attempt to impair that confidence in the general administration of justice, which is essentially necessary to the public tranquillity.

BUT to assert that a Jury have misunderstood the real nature of a transaction upon which they have decided ; that the Judges from subsequent misrepresentation have confirmed the verdict ; to point out in what the misrepresentation consists, and to state, with deference and respect, all the circumstances of the case for the public consideration, is not to violate any civil institution, but to act in obedience to the first Law of Nature.

THERE was a time when even the court itself entertained strong doubts as to the propriety of the verdict, and directed an enquiry to be made, in order that those doubts might be satisfied.

THE affidavits, which that enquiry produced, not only put an end to those doubts, but, in the opinion of the court, aggravated the case.

WHETHER such affidavits as were produced, ought to have been made in answer to that enquiry, it has been, in a considerable degree, the purpose of this publication to shew, and the public must determine.

BUT let it be remembered, that this enquiry was confined to those, who, except Mr Slade, were my accusers and my enemies, and in a stage of the business, where no cross examination could take place. The public will likewise bear in mind, that the affidavit of this gentleman, who is admitted to have paid the most attention to the subject, is clearly and decidedly in my favor.

IT is, likewise, extremely material it should be publicly understood, that the decision of the court, not to grant a new trial, was founded entirely upon these adverse affidavits, and without any knowledge of what is contained in those made by the many respectable persons of distinguished characters in their respective lines, who have borne such full and honourable testimony to the propriety and fairness of my conduct, and which are now submitted to the world.

THE forms of the court, unfortunately, prevented these affidavits from being read, though offered by my council, and for the very reasons which render them most essential, because they tend to impeach the verdict, and to prove my innocence.

THERE are, likewise, many other materials, printed herewith, which throw the strongest light upon the subject, but could not, perhaps, be produced in a court of law, where technical rules, as to the admissibility of evidence, prevail.

I CANNOT

I CANNOT, however, entertain a doubt, that if all the different proofs now collected together, could have been produced to the jury, or afterwards to the court, the event would have been opposite, and that in every point of view, my conduct would have appeared irreproachable.

BUT of this the public will now decide.

To that decision I look forward with anxious hope, in the firm confidence that truth will at length prevail, and that, however much I may have hitherto suffered in the opinion of the world, the period is not distant when the delusion shall universally cease.

KING's-BENCH,
MARCH 22, 1785.



C. ATKINSON.

THE following are accurate Copies of the LIGHTERMEN'S BILLS for Corn shipped and delivered *per* Order of the Victualling Board, and are referred to in the preceding Work, page 148. These will furnish a striking Example of the Manner in which the Business was necessarily transacted, and prove most incontrovertibly the utter Impossibility of ascertaining which of the Purchases, or what Proportions thereof, composed each distinct Cargo and Delivery.

C. ATKINSON, *Esq;* Dr. to J. and E. KNIGHT,

For Lighterage on WHEAT shipped and delivered as follows :

1778	grs.	b.					
Nov. 10	To	71	3	Wheat	ex*Hayes	- - - -	† Stonards
		89	7	do.	- - do.	- - - -	Scott and Co.
		208	4	do.	- - Loton	- - - -	Stonards
		18	1	do.	- - do.	- - - -	Scott and Co.
		8	-	do.	- - Going	- - - -	do.
		84	4	do.	- - Rayner	- - - -	Rayner
12		145	-	do.	- - Collier	- - - -	Collier
		229	4	do.	- - Covill	- - - -	Covill
		26	4	do.	- - Wm. Barns	- - - -	Atkinson
		10	6	do.	- - Glendon	- - - -	do.
13		22	4	do.	- - Wm. Barns	- - - -	Scott and Co.
		15	5	do.	- - Dowfing	- - - -	Atkinson
		19	4	do.	- - Vickerman	- - - -	do.
		60	1	do.	- - Fish	- - - -	do.
16		25	3	do.	ex Lighter	per Bishop	do.
		18	5	do.	- - Lucas	- - - -	do.
		43	2	do.	- - Skelton	- - - -	Shrimpton
		41	6	do.	- - Hewitt	- - - -	Appleton
18		25	-	do.	- - Pattison	- - - -	do.
		125	3	do.	- - Heard	- - - -	Stonards
		21	5	do.	- - Chase	- - - -	Atkinson
		44	1	do.	- - Vickerman	- - - -	do.
19		67	6	do.	- - Hawkins	- - - -	Scott and Co.
		73	6	do.	- - Dyer	- - - -	Appleton
21		21	3	do.	- - Wall	- - - -	do.
		36	1	do.	- - do.	- - - -	Atkinson
		1554	-				

Nov. 12	Shipped on board Bebell for Portsmouth	grs. 500
14	Shipped on board Grant for Dover	270
20	Shipped on board Badcock for Portsmouth	270

1040 at 3d. - - 13l.

Worked 1554

Shipped 1040

514 Remain and carried over to next account

N. B. The Remainder of the Wheat above was delivered to King's Mills and Red House, and will be charged in next Certificate.

C. ATKINSON, Esq; Dr. to J. and E. KNIGHT,

1778		grs.	b.								
Nov.	14	To	514	—	Wheat	—	Brought forward				
	24		205	4	do.	—	Reynolds	—	—	Reynolds	
			167	6	do.	—	Mathews	—	—	Stonards	
	26		34	3	do.	—	Jones	—	—	Appleton	
	27		114	2	do.	—	Hays	—	—	Scott and Co.	
Dec.	3		190	7	do.	—	Garrington	—	—	Stonard	
	4		172	—	do.	—	do.	—	—	Scott and Co.	
			30	5	do.	—	Breeds	—	—	Atkinson	
			32	1	do.	—	Glendoning	—	—	do.	
			46	4	do.	—	Rt. Barnes	—	—	do.	
			42	—	do.	—	Browning	—	—	Appleton	
			36	—	do.	—	Lucas	—	—	Atkinson	
			17	7	do.	—	Wright	—	—	do.	
			2	5	do.	—	Richardson	—	—	do.	
			1	—	do.	—	Hawkins	—	—	Scott — Nov. 19	
<hr/>											
			1607	4							
			3	1	Increase						
<hr/>											
			1610	5							

DELIVERED				grs.	b.
To Nov. 14	per Certificate	to the Red House Mills		195	1
To Dec. 8	—	to the King's Mills	-	773	-
	—	to Red House Mills	-	148	6
	—	to the Kilns	- - -	493	6

Lighterage on 1610 5 at 4d. - 26l. - 10d.

C. ATKINSON, Esq; Dr. to COXSON and COBHAM,
 For Lighterage on WHEAT shipped *per* the William and Ann, Captain Boucher,
 for Plymouth,

1780	grs.	b.					
Sept. 12	To 20	5	Wheat	<i>ex</i>	Going	- - - -	Stonard
		8	do.	- -	Heard	- - - -	do.
		37	do.	- -	Garrington	- - - -	do.
		51	do.	- -	do.	- - - -	Scott
		30	do.	- -	Barrett	- - - -	do.
		19	do.	- -	Kempton	- - - -	Webb
		70	do.	- -	Huggins	- - - -	Huggins
		10	do.	- -	Chapman	- - - -	Chapman
		38	do.	- -	Pound	- - - -	Covill
		288					
		263	-	Shipped	-	Lighterage at 3 <i>d.</i>	- - 3 <i>l.</i> 5 <i>s.</i> 9 <i>d.</i>
		25	-	Left in Craft.			

For Lighterage on WHEAT shipped *per* the Hope, Capt. Bowles, for Dover.

1780	grs.	b.					
Sept. 16	25	-	Wheat	Surplus of the William and Ann			
	160	-	do.	<i>ex</i> Judge	- - - -		Atkinson
	188	7	do.	Long	- - - -		do.
	25	-	do.	Hinton	- - - -		Appleton
	1	1	do.	do.	- - - -		do.
	400	-	Lighterage at 3 <i>d.</i>	- - - -		5 <i>l.</i>	- -

For Lighterage on WHEAT shipped *per* the Hornet, Griffith, for Portsmouth.

1780	grs.	b.					
Dec. 29	147	6	Wheat	<i>ex</i>	Going	- - - -	Stonard
	13	7	do.	- -	do.	- - - -	Scott
	147	-	do.	- -	Den.	- - - -	Collier
	68	4	do.	- -	Hoile	- - - -	Hoile
	16	4	do.	- -	do.	- - - -	do.
	393	5					
	260	-	Shipped	-	Lighterage at 3 <i>d.</i>	- - 3 <i>l.</i> 5 <i>s.</i>	-
	133	5	Left in Craft.				

For Lighterage on WHEAT shipped *per* the Rebecca, Randall, for Portsmouth.

1781	grs.	b.					
Jan. 3	133	5	Surplus of Griffith's Cargo				
	34	-	Wheat	<i>ex</i>	Cook	- - - -	Atkinson
	27	4	do.	- -	Parleby	- - - -	do.
	50	7	do.	- -	Perry	- - - -	do.
	246	-	Lighterage at 3 <i>d.</i>	- - - -		3 <i>l.</i> 1 <i>s.</i> 6 <i>d.</i>	

C. ATKINSON, Esq; Dr. to R. BURNITT, and Co.

For Lighterage on WHEAT shipped per the Providence, Roberts, for Plymouth.

1781	grs.	b.					
Jan. 6	55	4	Wheat	ex	Smith	- - - -	Atkinson
	59	4	do.	- -	Collier	- - - -	Collier
	72	4	do.	- -	do.	- - - -	do.
	123	-	do.	- -	Collard	- - - -	Collard
	310	4					
	213	-	Shipped	-	Lighterage at 3d.	- -	2l. 13s. 3d.
	97	4	Left in the Craft				

For Lighterage on WHEAT shipped per the Industry Capt. Evans, for Plymouth.

1781	grs.	b.					
Jan. 7	97	4	Wheat	Surplus of Roberts's Cargo			
	49		do.	ex	Collier	- - - -	Collier
	29	2	do.	- -	Dyer	- - - -	Appleton
	10	4	do.	- -	Eastie	- - - -	do.
	113	6	do.	- -	Hawkins	- - - -	Scott
	300	-	Lighterage at 3d.	- - - -			3l. 15s. —



* * In the preceding bills it must be remarked, that the several parcels received by the lightermen from the Hoys, are in general not of themselves distinct and specific purchases, but are *parts* of larger compound quantities. Thus the first and third articles, in the first bill, making 279 quarters 7 bushels, were received per Hayes and Loten's hoys, on the 10th of November, and were parts of 324 quarters 7 bushels, purchased of Stonard and Co. on the 9th of November. Vide the accounts, folio 7. In like manner, the second, fourth and fifth articles, in the same bill, received the 10th per Hayes, Loten's, and Going's hoys, making together 116 quarters, were parts of a purchase of 138 quarters 4 bushels, made of Scott and Willes on the 9th of November. Vide the accounts, folio 7. — So that the lightermen were not only unable to furnish Mr. Atkinson with an account of *what purchases* composed each cargo and delivery, but were also incapable of distinguishing *what part* of those purchases formed the same distinctly. But notwithstanding this intricacy, Mr. Atkinson desires to submit to every Merchant, Cornfactor, and Accomptant, whether the mode he adopted did not obviate every difficulty, and whether he could have stated his transactions with the Victualling-Office, in a more clear and simplified manner than that which he pursued throughout the accounts, the whole of which are hereto annexed.



A
COMPLETE ACCOUNT
OF ALL THE
COMMISSION-TRANSACTIONS

BETWEEN

The Hon. the COMMISSIONERS for Victualling his MAJESTY'S Navy

AND

CHRISTOPHER ATKINSON, Esq;



CONTAINING

Correct COPIES of all the different INVOICES and BILLS of PARCELS in the
Possession of the COMMISSIONERS,

AND

Of the different ENTRIES in Mr. ATKINSON'S Books with which they correspond.



* Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		<i>qrs.</i>	<i>qrs. b.</i>		<i>s. d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1778								
July 27	A. and J. V. Taylor -	93	63 6	at	40	127	10	—
	Scott and Willes -	125	86 1	—	40	172	5	—
	C. Atkinson - - -	68	66 3	—	40	132	15	—
	Ditto - - - - -	64	36	—	41	73	16	—
29	Ditto - - - - -	27	16	—	40	32	—	—
	Ditto - - - - -	12	9 6	—	41	19	19	9
Aug. 3	John Huggins - -	112	94 4	—	40	188	15	—
	Ditto - - - - -	18	18	—	39	35	2	—
	Robert Collier - -	5	5	—	39 6	9	17	6
	Ditto - - - - -	101	101	—	40 6	204	10	6
	C. Atkinson - - -	32	30 3	—	40 6	61	10	—
10	Stonard and Sons -	120	122 6	—	41 6	254	14	1
	Shrimpton and Co. -	70	45	—	40	90	—	—
	John Webb - - -	90	88 4	—	40 6	179	4	3
	John Hewitson - -	16	15 4	—	39 6	30	12	3
	Scott and Willes -	16	15 6	—	41 6	32	13	7
	Ditto - - - - -	240	231 7	—	43	498	10	7
	C. Atkinson - - -	62	62 3	—	43	134	2	4
14	John Hewitson - -	95	22 2	—	37	41	3	3
	Scott and Willes -	219	170 7	—	37 6	320	7	9
	Shrimpton and Co. -	25	26 5	—	39	51	18	4
	C. Atkinson - - -	10	10	—	40 6	20	5	—
	Ditto - - - - -	29	27 7	—	40	55	15	—
First Clearing of the Barges & Settling			1366	2		2767	7	2

* This Side of the Account throughout is uniformly taken from the Victualling-Buying-Journal.

Per Contra

Cr. *

BY fundry Victualling-Bills, granted for *Bills of Parcels* of Grain, &c. delivered into his Majesty's Stores at London. And for *Invoices* of Grain, &c. shipped to the Stores at Dover, Portsmouth and Plymouth; as follows, *viz.*

The Honourable the Commissioners for Victualling his Majesty's Navy, Drs. to Christopher Atkinson, for WHEAT bought *per* their Order of Board's Minute, dated the 22d of July, 1778, and delivered at the King's Mills and Red House, between the 29th of July and 13th of August; as under, *viz.*

<i>qrs. b.</i>		<i>s. d.</i>		<i>l. s. d.</i>
371 6	at	40	—	743 10 —
45 6	—	41	—	93 15 9
18	—	39	—	35 2 —
219 7	—	40 6	—	445 4 10
20 4	—	39 6	—	40 9 9
294 2	—	43	—	632 12 9
138 4	—	41 6	—	287 7 9
<hr/>				<hr/>
14th Aug. (N ^o 1.)	1108 5			2278 2 10
<hr/>				<hr/>

Invoice of 257 Qrs. 5 B. Wheat, shipped by Order of the Honourable the Commissioners for Victualling his Majesty's Navy, *per* the Good Intent, William Rusten, Master, for the Stores at Plymouth, *viz.*

<i>qrs. b.</i>		<i>s.</i>		<i>l. s. d.</i>
37 7	at	40	—	75 15 —
26 5	—	39	—	51 18 4
22 2	—	37	—	41 3 3
170 7	—	37 6	—	320 7 9
<hr/>				<hr/>
15th Aug. (N ^o 2.)	257 5			489 4 4
Brot. down (N ^o 1.)	1108 5			2278 2 10
<hr/>				<hr/>
First Settling proved.	1366 2			2767 7 2
<hr/>				<hr/>

* This Side of the Account throughout is uniformly taken from the Invoice-Books which correspond with the Invoices themselves lodged at the Victualling-Office.

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		<i>qrs.</i>	<i>qrs.</i>	<i>b.</i>	<i>s. d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1778 Aug 17	Stonard and Sons -	44	44	2	at 40	88	10	—
	Ditto - - - -	232	233	1	— 42 6	495	7	9
	C. Atkinson - - -	175	172	2	— 42 6	366	—	7
	John Hewitson - -	130	124	6	— 41	255	14	9
	Ditto - - - - -	36	32	2	— 38	61	5	6
	A. and J. V. Taylor	96	92	4	— 38	175	15	—
	Scott and Willes -	150	149	5	— 40	299	5	—
	John Webb - - -	100	72	—	39	140	8	—
	Ditto - - - - -	20	13	7	— 38	26	7	3
	Daniel Appleton -	110	107	7	— 38 6	207	13	2
	William Cobbold -	52	54	2	— 38	103	1	6
	John Huggins - -	92	92	—	39	178	10	—
	Ditto - - - - -	30	30	—	37	55	10	—
19	Robert Wilson - -	30	29	2	— 38	55	11	6
	P. Brown and Co. -	200	198	2	— 38	376	13	6
	Edwards and Co. -	105	91	1	— 38	173	2	9
21	John Giles - - -	100	100	—	36	180	—	—
24	Rondeau, Son, and Co.	99	98	4	— 38	187	3	—
	C. Atkinson - - -	21	19	6	— 42	41	9	6
	Daniel Appleton -	11	11	3	— 38 6	21	17	11 ½
	John Webb - - -	36	34	4	— 38	65	11	—
	Ditto - - - - -	54	52	4	— 37 6	98	8	9
	Ditto - - - - -	22	35	2	— 37	65	4	3
	William Cobbold -	53	52	4	— 37	97	2	6
26	John Webb - - -	102	72	6	— 42	152	15	6
	Jos. Shrimpton & Co.	32	15	—	38	28	10	—
28	Edwards and Co. -	16	16	—	37	29	12	—
	A. and J. V. Taylor	60	59	2	— 38 6	114	1	1 ½
	Scott and Willes -	310	248	2	— 41	508	18	3
31	Stonard and Sons -	33	11	2	— 42 6	23	18	1 ½
	Edward Reynolds -	104	106	—	40	111	18	6
Sept. 2	Scott and Willes -	18	17	6	— 41	36	7	9
	C. Atkinson - - -	61	34	6	— 41	71	4	9
	Stonard and Sons -	138	141	5	— 43	304	9	10 ½
	Carried over		2664	3		5197	9	— ¾

Per Contra

Cr.

Invoice of 288 Qrs. of WHEAT, shipped by Order of the Honourable the Commissioners for Victualling his Majesty's Navy, viz. 229 Qrs. 4 B. per the Duke, William Hebbard, and 58 Qrs. 4 B. per the Mary and Prudence, Stephen Abbot, for the Stores at Plymouth. Board's verbal Directions, 14th August, 1778.

qrs. b.		s. d.		l. s. d.
140 1	at	39	—	273 4 10 $\frac{1}{4}$
55 3	—	38 6	—	106 11 11 $\frac{1}{4}$
92 4	—	38	—	175 15 —
22d Aug. (N° 3.) 288 —				555 11 9 $\frac{1}{2}$

Invoice of 500 Qrs. 1 B. of WHEAT shipped by Order of the Honourable the Commissioners for Victualling his Majesty's Navy, per the Isle of Thanet, John Proud, Master, for the Stores at Dover. Board's Minute, dated the 17th of August, 1778, viz.

qrs. b.		s. d.		l. s. d.
38 2	at	42 6	—	81 5 7 $\frac{1}{4}$
43 2	—	41	—	88 13 3
318 5	—	38	—	605 7 9
100	—	36	—	180 — —
22d Aug. (N° 4.) 500 1				955 6 7 $\frac{1}{4}$

Invoice of 640 Qrs. 6 B. WHEAT, shipped by Order of the Honourable the Commissioners for Victualling his Majesty's Navy, per the Good Intent, William Davis, Master, for the Stores at Portsmouth. Board's Minute, dated the 14th of August, 1778, viz.

qrs. b.		s. d.		l. s. d.
237 4	—	42 6	—	504 13 9
2 5	—	41	—	5 7 7 $\frac{1}{2}$
193 7	—	40	—	387 15 —
92	—	39	—	179 8 —
52 4	—	38 6	—	101 1 3
32 2	—	38	—	61 5 6
30	—	37	—	55 10 —
22d Aug. (N° 5.) 640 6				1295 1 1 $\frac{1}{2}$

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		qrs.	qrs. b.	s.	d.	l.	s.	d.
1778	Brought over - - -	- - -	2664	3		5197	9	$\frac{3}{4}$
Sept. 7	C. Atkinson - - -	26	25	4	43	54	16	6
	Scott and Willes - -	172	173	1	42	363	11	3
	Stonard and Sons - -	10	14	4	40	29	—	—
	Ditto - - - - -	143	139	3	42 6	296	3	$5\frac{1}{4}$
	C. Atkinson - - -	100	95	7	42 6	203	14	8 $\frac{1}{4}$
	John Collard - - -	97	96	—	41	196	11	—
	William Cobbold - -	58	60	5	40	121	5	—
Second Clearing and Settling			3269	3		6462	10	$11\frac{1}{4}$

Per Contra

Cr.

Invoice of 290 Qrs. of WHEAT, shipped by Order of the Honorable the Commissioners for Victualling his Majesty's Navy, *per* Thomas and Ann, Robert Reed, Master, for the Stores at Plymouth. Board's Minute, dated the 24th of August, 1778, *viz.*

qrs. b.	s. d.	l. s. d.
59 2	38 6	114 1 1½
16	37	29 12 —
106	40	212 — —
11 2	42 6	23 18 1½
97 4	41	199 17 6
3d Sept. (N° 6.) 290 —		579 8 9

Invoice of 509 Qrs. of WHEAT, shipped by Order of the Honourable the Commissioners for Victualling his Majesty's Navy, *per* the Thomas and Mary, Marmaduke Arminger, Master, for the Stores at Dover. Board's Minute dated the 31st of August, 1778, *viz.*

260 6	at	42 6	554 1 10½
173 1	—	42	363 11 3
75 1	—	40	150 5 —
12th Sept. (N° 7.) 509 —			1067 18 1½

The Honourable the Commissioners for Victualling his Majesty's Navy, Drs. to Christopher Atkinson, for WHEAT bought *per* Order of the Board's Minute, dated the 12th of August, 1778, and delivered at the King's Mills, Rotherhithe, and Red House, Deptford, between the 22d of August and 9th of September, in Six Barges, as *per* the Officers Certificates, *viz.*

	lb.	
First Barge - 162 5	weighed 61½	net per Bushel
Second ditto - 241 3	ditto 61½	ditto
Third ditto - 106	ditto 60½	ditto
Fourth ditto - 229 7	ditto 61	ditto
Fifth ditto - 174 5	ditto 60	ditto
Sixth ditto - 127	ditto 60½	ditto

12th Sept. (N° 8.) 1041 4 Cost (as per Account of Buyings) } 2009 4 6½
on the Average) at 38s. 7d.

Brought forward the Totals of the Six foregoing Invoices which constitute this Second Settling.	N° 3. 288	-	-	-	-	555 11 9½
	N° 4. 500 1	-	-	-	-	955 6 7¼
	N° 5. 640 6	-	-	-	-	1295 1 1½
	N° 6. 290	-	-	-	-	579 8 9
	N° 7. 509	-	-	-	-	1067 18 1½
	N° 8. 1041 4	-	-	-	-	2009 4 6½
Second Settling proved	3269 3					6462 10 11¼

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		<i>qrs.</i>	<i>qrs. b.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1778								
Sept. 14	Joshua Knight - -	85	77	at	42	161	7	6
	C. Atkinson - - -	100	96 5	—	42	202	18	3
	Ditto - - - - -	68	66 1	—	41 9	138	—	8 $\frac{1}{4}$
	Scott and Willes -	104	104 5	—	41 6	217	1	11 $\frac{1}{4}$
	Stonard and Sons -	75	76 1	—	41 6	157	19	2 $\frac{1}{4}$
	Edward Reynolds -	95	97	—	41	198	17	—
16	Edwards and Co. -	14	13	—	41	26	13	—
18	Ditto - - - - -	19	13 2	—	38 6	25	10	1 $\frac{1}{2}$
	Scott and Willes -	115	111 6	—	40	223	10	—
21	Edward Jones - -	40	39 4	—	38	75	1	—
	Ditto - - - - -	9	8 4	—	36	15	3	6
	Birkett and Fothergill	38	44 4	—	40	89	—	—
	Edwards, Brown, & Co.	11	10 3	—	40	20	15	—
	Daniel Appleton -	70	62 2	—	40 6	126	1	1
	Scott and Willes -	28	27 1	—	40	54	5	—
	Ditto - - - - -	155	122 1	—	41	250	7	1 $\frac{1}{2}$
	Ditto - - - - -	139	141 4	—	42	297	3	—
	C. Atkinson - - -	141	141 4	—	42	297	3	—
	Stonard and Sons -	230	232 2	—	42	487	14	6
	Joseph Burch - -	16	16	—	40 6	32	8	—
	John Page and Co. -	130	128	—	40 6	258	9	—
	A. and J. V. Taylor	40	42 2	—	40 6	85	11	1 $\frac{1}{2}$
23	Nelson and Trotman	4	3 1	—	38	5	18	9
25	P. Brown and Co.	15	15	—	40	30	—	—
28	J. and N. Stonard -	200	181 5	—	40	363	5	—
	C. Atkinson - - -	200	195 3	—	40	390	15	—
Oct. 3	Ditto - - - - -	114	110	—	38	209	—	—
	Ditto - - - - -	6	5 3	—	38 6	10	6	8 $\frac{3}{4}$
10	J. and N. Stonard -	85	88 4	—	36	159	6	—
	Scott and Willes -	64	46 3	—	36	115	17	6
	Edward Reynolds -	14	14	—	35	24	10	—
	Ditto - - - - -	66	66	—	37	122	2	—
	C. Atkinson - - -	20	20	—	20 5	38	3	1 $\frac{1}{2}$
	John Huggens - -	130	137 4	—	36	247	8	—
	Carried over		2572 7			5157	11	9 $\frac{1}{2}$

Per Contra

Cr.

Invoice of 320 Qrs. of WHEAT, shipped by Order of the Honourable the Commissioners for Victualling his Majesty's Navy, *per* the Betsey, Richard Culley, Master, for the Stores at Plymouth. Board's Minute, dated 24th of August, 1778, *viz.*

qrs. b.		s. d.		l. s. d.
86	at	41	—	176 6 —
90 7	—	41 6	—	188 11 3
143 1	—	42	—	300 11 3
<hr/>				<hr/>
19th Sept. (N ^o 9.)	320 —			665 8 6
<hr/>				<hr/>

Invoice of 250 Qrs. of WHEAT, shipped by Order of the Honourable the Commissioners for Victualling his Majesty's Navy, *per* the Two Sisters, Thomas Amlet, Master, for the Stores at Portsmouth. Board's Minute, dated 31st of August, 1778. *viz.*

qrs. b.		s. d.		l. s. d.
240 4	at	40 6	—	487 — 3
9 4	—	36	—	17 2 —
<hr/>				<hr/>
24th Sept. (N ^o 10.)	250 —			504 2 3
<hr/>				<hr/>

The Honourable the Commissioners for Victualling his Majesty's Navy, Drs. to Christopher Atkinson for WHEAT bought *per* their order of Board's Minute, dated the 4th of September, and delivered at the King's Mills, Rotherhithe, and Red House, Deptford, between the 16th and 28th of September, 1778, *viz.*

	qrs. b.		s. d.		l. s. d.
29th Sept. (N ^o 11.)	1059 5	—	41 4	—	2189 17 10

Invoice of 298 Qrs. 2 B. WHEAT, shipped *per* Order of the Honourable the Commissioners for Victualling his Majesty's Navy, *per* the Providence, John Howell, Master, for the Stores at Portsmouth. Board's Minute, dated the 31st of August, 1778, *viz.*

	qrs. b.		s.		l.	s.	d.
30th Sept. (N ^o 12.)	298 2	at	40	—	596	10	—
				<hr/>			

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		qrs.	qrs.	b.	s. d.	l.	s.	d.
1788.	Brought over - - -	- - -	2572	7		5157	11	9
Oct. 10	A. and J. V. Taylor	170	40	—	36	72	—	—
	Ditto - - - - -	30	27	—	35 6	47	18	6
14	Edwards, Brown & Co.	34	34	3	— 35 6	61	—	3 $\frac{3}{4}$
19	J. and N. Stonard -	250	265	5	— 37	491	8	1 $\frac{1}{2}$
	Page and Aldersey -	147	148	4	— 37	274	14	6
	Scott and Willes -	165	163	7	— 37	303	3	4 $\frac{1}{2}$
	Ditto - - - - -	50	47	3	— 35 6	84	1	2 $\frac{3}{4}$
	Daniel Appleton -	46	41	6	— 36 6	76	3	10 $\frac{1}{2}$
	E. Reynolds for an error in casting 106 qrs. at 40s. 31ft Aug. vide folio 3. - - -	- - -	-	-	-	100	—	—
	Third Clearance and Settling		3341	3		6668	1	8

Per Contra Cr.

The Honourable the Commissioners for Victualling his Majesty's Navy, Drs. to Christopher Atkinson, for WHEAT, bought *per* their Order of Board's Minute, dated the 4th of September, and delivered at the King's Mills and Red House, between the 29th of September and 25th of October, 1778, *viz.*

	qrs. b.		s. d.		l. s. d.
26th Oct. (N ^o 13.)	1413 4	at	38 4½	—	2712 3 1
	<u> </u>				<u> </u>
	<i>totals.</i>				<i>l. s. d.</i>
Brought forward the Totals of the 5 Bills and Invoices which constitute this third Settling.	N ^o 9. 320	-	-	-	665 8 6
	N ^o 10. 250	-	-	-	504 2 3
	N ^o 11. 1059 5	-	-	-	2189 17 10
	N ^o 12. 298 2	-	-	-	596 10 —
	N ^o 13. 1413 4	-	-	-	2712 3 1
	<u> </u>				<u> </u>
Third Settling proved	3341 3				6668 1 8
	<u> </u>				<u> </u>

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		<i>qrs.</i>	<i>qrs.</i>	<i>b.</i>	<i>s.</i> <i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1778. Oct. 26	Scott and Willes - -	79	99	1 at	38 6	190	16	3
	C. Atkinson - - -	118	116	3 —	39	226	18	7
	J. and N. Stonard - -	390	405	5 —	38 6	780	16	6
	Ditto - - - - -	130	130	3 —	38	247	14	3
	George Covill - - -	80	81	4 —	37 6	152	14	—
Nov. 2	Alexander Merrett - -	20	19	—	38	36	2	—
4	J. and N. Stonard - -	40	43	2 —	39	84	6	9
	Birkett and Co. - -	15	14	5 —	37	27	1	1
	Scott and Willes - -	14	14	1 —	38	26	16	9
	Ditto - - - - -	8	8	6 —	37	16	3	9
	Ditto - - - - -	82	80	7 —	39	157	14	1
6	A. and J. V. Taylor - -	80	82	4 —	38	156	15	—
9	Scott and Willes - -	136	138	4 —	39	270	1	6
	C. Atkinson - - -	228	228	—	39	444	12	—
	J. and N. Stonard - -	330	324	7 —	39	633	10	1
	C. Atkinson - - -	375	374	4 —	39	730	5	6
	Thomas Rayner - - -	84	84	4 —	38	160	11	—
11	Jos. Shrimpton & Co. -	45	43	2 —	37 6	81	1	10
16	J. and N. Stonard - -	120	125	3 —	40	250	15	—
	C. Atkinson - - -	37	36	1 —	40	72	5	—
	Scott and Willes - -	67	68	6 —	39 6	135	15	7
	Daniel Appleton - -	165	161	7 —	38	307	11	3
23	J. and N. Stonard - -	120	112	2 —	40	224	10	—
	C. Atkinson - - -	247	243	6 —	40	487	10	—
	Edward Reynolds - -	215	210	4 —	40	420	17	6
	C. Atkinson - - -	26	13	3 —	40 6	27	1	7 $\frac{3}{4}$
	Scott and Willes - -	200	215	2 —	39	419	14	9
	Daniel Appleton - -	142	111	2 —	39	216	18	9
	Robert Collier - - -	113	114	—	38 6	219	9	—
	J. and N. Stonard - -	55	55	4 —	38	105	9	—
	Matthew Oakes - - -	15	14	6 —	38	28	—	6
	Ditto - - - - -	100	100	—	36	180	—	—
25	Scott and Willes - -	100	114	2 —	39	222	15	9
30	Daniel Appleton - -	42	42	—	39	81	18	—
	Carried over		4028	6		7824	12	7 $\frac{3}{4}$

Per Contra

Cr.

Invoice of 323 Qrs. 4 B. WHEAT shipped by Order of the Honourable the Commissioners for Victualling his Majesty's Navy, *per* the Thomas and Mary, William M^c Carty, Master, for the Stores at Portsmouth. Board's Minute, the 5th of October, 1778, *viz.*

	qrs. b.		s. d.		l. s. d.
	81 4	at	37 6	—	152 16 3
	242	—	38 6	—	465 17 —
30th Oct. (N ^o 14.)	323 4				618 13 3

Invoice of 270 Qrs. 7 B. WHEAT, shipped by Order of the Honourable the Commissioners for Victualling his Majesty's Navy, *per* the George and Mary, Richard Grant, Master, for the Stores at Dover. Board's Minute, dated 23d October, 1778, *viz.*

	qrs. b.		s. d.		l. s. d.
5th Nov. (N ^o 15.)	270 7	at	38 6	—	521 8 8½

Invoice of 600 Qrs. of WHEAT, shipped by Order of the Honourable the Commissioners for Victualling his Majesty's Navy; *per* the Hope, Thomas Stride, Master, 100 Qrs. and the Charlotte, John Bebell, Master, 500 Qrs. for the Stores at Portsmouth. Board's Minute, dated the 5th of October, 1778, *viz.*

	qrs. b.		s. d.		l. s. d.
	515 4	at	39	—	1005 4 6
	84 4	—	38	—	160 11 —
12th Nov. N ^o 16	600 —				1165 15 6

Invoice of 270 Qrs. of WHEAT, shipped by Order of the Honourable the Commissioners for Victualling his Majesty's Navy, *per* the George and Mary, John Grant, Master, for the Stores at Dover. Board's Minute, dated the 23d of October 1778, *viz.*

	qrs. b.		s.		l. s. d.
14th Nov. (N ^o 17.)	270 —	at	39	—	526 10 —

The Honourable the Commissioners for Victualling his Majesty's Navy, Drs. to Christopher Atkinson, for WHEAT bought *per* their Order of Board's Minute, dated the 4th of September, and delivered to the King's Mills and Red House, between the 1st and 14th of November instant, *viz.*

	qrs. b.		s.		l. s. d.
14th Nov. (N ^o 18.)	651 7	at	39	—	1271 3 1½

Invoice of 270 Qrs. of WHEAT, shipped by Order of the Honorable the Commissioners for Victualling his Majesty's Navy, *per* the John and Elizabeth, Robert Badcock, Master, for the Stores at Portsmouth. Board's Minute, dated the 5th of October, 1778, *viz.*

	qrs. b.		s. d.		l. s. d.
19th Nov. (N ^o 19.)	270 —	at	39 6	—	533 5 —

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.		Amount.
1778.			<i>qrs. b.</i>	<i>s. d.</i>	<i>l. s. d.</i>
Nov. 23	Brought over - - -	- - -	4028 6		7824 12 7 $\frac{1}{4}$
30	Scott and Willes - -	193	193	— 40	386 — —
	C. Atkinson - - -	85	82 3	— 40	164 15 —
	J. and N. Stonard -	270	277 2	— 40	554 10 —
	C. Atkinson - - -	15	14	— 40 6	28 6 11 $\frac{1}{2}$
Fourth Clearance and Settling			4595 3		8958 4 7 $\frac{1}{4}$

Per Contra

Cr.

Invoice of 550 Qrs. 1 B. of Wheat, shipped per Order of the Honourable the Commissioners for Victualling his Majesty's Navy; *per* the Lark, Davis, 316 Qrs. 5 B. and *per* the Dove, Bowen, 233 Qrs. 4 B. for the Stores at Plymouth. Board's Minute, dated the 30th of October, 1778, *viz.*

	qrs.	b.		s.	d.		l.	s.	d.
3d Dec.	(N ^o 20.)	550	1	—	39	3	—	1079	12 4 $\frac{3}{4}$

The Honourable the Commissioners for Victualling his Majesty's Navy, Drs. to Christopher Atkinson, for WHEAT delivered into the Stores at Portsmouth. Board's Minute, dated the 5th of October, 1778, *viz.*

	qrs.	b.		s.		l.	s.	d.
	14	6	at	38	—	28	—	6
	100			36	—	180	—	—
3d Dec.	(N ^o 21.)	114	6			208	—	6

The Honourable the Commissioners for Victualling his Majesty's Navy, Drs. to Christopher Atkinson, for WHEAT bought *per* Board's Minute, dated the 11th of November, and delivered at the King's Mills and Red House, between the 20th of November and the 8th of December, 1778, *viz.*

	qrs.	b.		s.	d.		l.	s.	d.
10th Dec.	(N ^o 22.)	1544	2	—	32	3 $\frac{1}{2}$	—	3033	16 1 $\frac{3}{4}$

		qrs.	b.				l.	s.	d.
Brought forward the Totals of the 9 last Bills and Invoices that constitute this Fourth Settling.	N ^o 14.	323	4	-	-	-	618	13	3
	N ^o 15.	273	7	-	-	-	521	8	8 $\frac{1}{4}$
	N ^o 16.	600		-	-	-	1165	15	6
	N ^o 17.	270		-	-	-	526	10	—
	N ^o 18.	651	7	-	-	-	1271	3	1 $\frac{1}{2}$
	N ^o 19.	270		-	-	-	533	5	—
	N ^o 20.	551	1	-	-	-	1079	13	4 $\frac{3}{4}$
	N ^o 21.	114	6	-	-	-	208	—	6
	N ^o 22.	1544	2	-	-	-	3033	16	1 $\frac{3}{4}$
Fourth Settling proved		4595	3				8958	4	7 $\frac{1}{4}$

Dr. Viſtualling-Office in Account current with C. Atkinſon.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		<i>qrs.</i>	<i>qrs. b.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
Dec. 7	Scott and Willes - -	194	177 4	at	39	346	2	6
	C. Atkinſon - - -	142	141 4	—	39	275	18	6
14	John Page and Co. -	310	304 1	—	38	577	6	2
	Ditto - - - - -	30	30	—	39	58	10	—
	J. and N. Stonard -	200	199 5	—	39	389	5	4
	Ditto - - - - -	210	211 1	—	39 6	416	19	5
	C. Atkinſon - - -	285	282 6	—	39 6	558	8	7
21	Scott and Willes -	312	302 1	—	39	589	2	10
21	J. and N. Stonard -	73	70 3	—	39	137	4	7
	John Huggens - -	200	200	—	39	390	—	—
	Edward Reynolds -	120	121 4	—	39	236	18	6
28	John Webb - - -	79	80 2	—	39	156	9	9
	J. and N. Stonard -	170	117 3	—	39	228	17	7
	Ditto - - - - -	60	59 5	—	38	113	5	9
	Scott and Willes -	240	284 7	—	39	555	10	1
30	C. Atkinſon - - -	66	67 1	—	39	130	17	10
1779								
Jan. 4	Thomas Rayner - -	73	74 4	—	40	148	18	9
	Ditto - - - - -	10	10	—	38	19	—	—
	John Huggens - -	140	151 7	—	40	303	15	—
	Jof. Shrimpton & Co.	50	49 6	—	39	97	—	3
	Scott and Willes -	266	241 6	—	40	483	10	—
	J. and N. Stonard -	800	790 4	—	40	1581	—	—
	Ditto - - - - -	10	9 4	—	37	17	11	6
	C. Atkinſon - - -	75	73 6	—	40	147	10	—
6	Edward Reynolds -	153	153 4	—	40	306	15	—
	Ditto - - - - -	25	25	—	38	47	10	—
	Robert Wilſon - -	12	5	—	40	10	—	—
11	John Hopſon - - -	192	193 5	—	40	387	5	—
	John Page and Co. -	230	210 4	—	40	420	11	6
	Scott and Willes -	21	21 4	—	40	43	—	—
	John Webb - - -	12	12	—	39	23	8	—
	J. and N. Stonard -	16	16 2	—	40	32	10	—
	C. Atkinſon - - -	155	151 5	—	40	303	5	—
	Ditto - - - - -	14	11 2	—	39	21	18	8
	Fifth Clearance and Settling		4851 6			9555	6	8

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1778.			grs. b.	s. d.	l. s. d.
		Portsmouth -	430	39	838 10 —
Dec. 19	23	Dover - - -	337	39	657 3 —
	24	Dover - - -	305	39	594 15 —
30	25	London - - -	870 I	39	1696 14 10½
	26				
1779.		London - - -	582 5	39 9	1157 19 4
Jan. 7	27	Portsmouth -	350	40	700 — —
	28	London - - -	I122 5	40	2245 5 —
II	29	Portsmouth -	450	40	900 — —
18	30	London - - -	404 3	37 10	764 18 10½
2I	3I				
Fifth Settling proved			4851 6		9555 6 I

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		<i>qrs.</i>	<i>qrs. b.</i>		<i>s. d.</i>	<i>l. s. d.</i>		
1779								
Jan. 20	E. Browne and Byles	14	13 1	at	38	24 18	9	
	C. Atkinson - - -	9	8 6	—	38	16 12	6	
25	J. and N. Stonard	275	267 2	—	39	521 2	9	
	Scott and Willes	265	202 1	—	39	394 2	9	
	C. Atkinson - - -	29	29 4	—	39	57 10	6	
	Edward Fairbrafs	48	47 4	—	38 6	91 8	9	
	Scott and Willes	69	40	—	38	76 —	—	
	John Collard - - -	95	95	—	38	180 10	—	
	C. Atkinson - - -	93	89 4	—	38	170 1	—	
Feb. 1	John Hopfon - - -	192	191	—	39	372 9	—	
	Scott and Willes	240	252	—	39	491 8	—	
	Thomas Rayner - - -	80	79 4	—	38	151 1	—	
	Daniel Slade - - -	45	20	—	38	38 —	—	
	Daniel Appleton - -	19	18 2	—	38	34 13	6	
	C. Atkinson - - -	220	208 2	—	38	395 13	6	
	Thomas Rayner - - -	16	16	—	37 6	30 —	—	
	John Hewitfon - - -	23	21 4	—	37	39 15	6	
5	J. and N. Stonard	64	64 6	—	39	126 5	3	
	Scott and Willes	18	18 5	—	39	36 6	4	
	C. Atkinson - - -	131	128	—	39	249 12	—	
	Ditto - - - - -	166	158 4	—	38	301 3	—	
	J. and N. Stonard	47	48	—	38	91 4	—	
	C. Atkinson - - -	24	22 6	—	37 6	42 13	1	
8	Scott and Willes	110	113 6	—	38	216 2	6	
	J. and N. Stonard	230	228 5	—	38	434 7	9	
	John Collard - - -	64	64	—	37 6	120 —	—	
	Page and Co. - - -	25	25	—	37 6	46 17	6	
15	John Huggens - - -	196	192 3	—	37 6	360 14	—	
	J. and N. Stonard	87	87 2	—	37 6	163 11	10	
	C. Atkinson - - -	115	114 2	—	37 6	214 4	4	
	Ditto - - - - -	61	56	—	36 6	102 4	—	
17	J. and N. Stonard	18	18 6	—	37	34 13	9	
19	Scott and Willes	11	11 3	—	37	21 —	10	
	Carried over		2951 2			5646 7	8	

[illegible]

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		qrs.	qrs. b.	s.	d.	l.	s.	d.
1779	Brought over - - -	-	295 1 2			564	6 7	8
Feb. 22	John Page and Co. -	126	128	—	38	242	16 10	
	John Hopson - - -	145	145 1	—	37 6	271	17 6	
	Scott and Willes - -	200	155 2	—	37 6	291	1 10	
	C. Atkinson - - -	149	143 6	—	37 6	269	10 7	
	Jos. Shrimpton & Co.	51	38 4	—	37	71	4 6	
	Peter Jones - - -	57	60 6	—	36 6	110	17 4	
	Shrimpton and Co. -	30	31 3	—	36	56	9 6	
March 1	Thomas Rayner - -	42	42	—	37 6	78	15 —	
	Robert Collier - -	72	72	—	37 6	135	— —	
	George Covill - - -	92	92 4	—	37	171	2 6	
	Peter Jones - - -	76	77 5	—	36 6	141	13 3	
	Scott and Willes - -	107	108 2	—	36 6	197	11 —	
	Thomas Rayner - - -	9	9	—	36	16	4 —	
	John Huggens - - -	150	149 6	—	38	284	10 6	
	Edward Reynolds - -	129	129 4	—	37 6	242	16 3	
	C. Atkinson - - -	144	139 3	—	37 6	261	6 6	
	Ditto - - - - -	50	48 6	—	36	87	15 —	
	Ditto - - - - -	73	63 4	—	34	107	19 —	
	Ditto - - - - -	40	41 5	—	32	66	12 —	
	Robert Collier - -	9	9	—	36 6	16	8 6	
8	John Collard - - -	65	65	—	37	120	5 —	
	Stonard and Sons - -	290	295 1	—	36 6	538	12 —	
	C. Atkinson - - -	35	34 6	—	36 6	63	8 4	
15	Ditto - - - - -	266	257 6	—	37 6	483	5 7	
	John Hopson - - -	126	120 6	—	37 6	226	3 —	
	John Huggens - - -	250	253 { deduct 18s. 9d. for a sack of tailings shot in. }	37 6		473	8 9	
	J. and Stonard - - -	173	171 1	—	37	316	11 6	
	Thomas Rayner - - -	81	81	—	36 6	147	14 —	
	Scott and Willes - -	38	36 5	—	36 6	66	16 9	
	Carried over		5952 —			11204	4 2	

[illegible]

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		<i>qrs.</i>	<i>qrs. b.</i>		<i>s. d.</i>	<i>l. s. d.</i>		
1779.	Brought over - -		5952			11204	4	2
Mar. 15	Peter Jones - - -	120	122 6	—	36 6	224	—	4
	Shrimpton and Co. -	65	60	—	35	105	—	—
	C. Atkinson - - -	43	46 1	—	35	80	14	4
	Ditto - - - - -	35	36 2	—	33 3	60	5	5
	J. and N. Stonard -	18	18 5	—	32	29	16	—
22	Ditto - - - - -	300	322 3	—	36	580	5	6
	John Page and Co. -	213	218	—	35 6	386	19	—
24	Scott and Willes -	28	27	—	35 6	47	18	6
	Rondeau and Co. -	24	26	—	35	45	10	—
26	Shrimpton and Co. -	29	25 1	—	34	42	14	3
	C. Atkinson - - -	4	4	—	34	6	16	—
	Sixth Clearance and Settling		6858 2			12814	3	6

Per Contra

Cr.

Particulars of 16 WHEAT Invoices and Bills of Parcels which constitute the 6th Settling, viz.

Date.		Numb.	King's Store delivered at.	Quantity.		Nominal Price.		Amount.		
1779.				qrs.	b.	s.	d.	l.	s.	d.
			Brought over -	4998	3			9493	11	7½
Mar.	20	43	London - -	457	1	37		845	13	7½
	23	44	Portsmouth -	320		36	6	584	—	—
	23	45	Portsmouth -	280		36	6	511	—	—
	27	46	Dover - - -	443		35	6	786	6	6
April	1	47	London - -	359	6	33		593	11	9
Sixth Settling proved				6858	2			12814	3	6

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		<i>qrs.</i>	<i>qrs. b.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1779								
March 29	John Huggens - -	210	215 4	at	34 6	371	14	6
	C. Atkinson - -	329	321 6	—	34	546	19	6
	Ditto - - -	42	refused	—	34	—	—	—
	Thomas Rayner - -	94	94	—	33 6	157	9	—
	George Covill - -	140	130 4	—	33	215	5	—
	Ditto - - -	12	12	—	32	19	4	—
April 12	Edward Reynolds -	150	160	—	34	272	—	—
	J. and N. Stonard -	280	283 4	—	34	481	19	—
	Peter Jones - -	144	152 3	—	34	259	—	9
	John Huggens - -	161	171 4	—	33 6	287	5	3
	Thomas Rayner - -	144	144 3	—	33	238	4	—
	Edward Reynolds -	15	14 4	—	32	23	4	—
	J. and N. Stonard -	130	135 3	—	32	216	12	—
19	John Page and Co. -	218	206 1	—	34	350	8	3
	J. and N. Stonard -	272	273 5	—	34	465	3	—
	C. Atkinson - -	63	62 5	—	34	106	9	3
21	J. and N. Stonard -	16	15 1	—	33	24	19	—
26	Ditto - - -	190	188 4	—	35	329	17	6
	C. Atkinson - -	75	75 4	—	35	132	2	6
	Ditto - - -	58	55 2	—	34 6	95	6	1
	John Huggens - -	180	184 4	—	34 6	318	5	3
	Peter Jones - -	218	250 4	—	34	425	17	—
	Thomas Rayner - -	128	127	—	33 6	212	14	6
	George Covill - -	115	109	—	33 6	182	11	6
	Ditto - - -	52	52 4	—	33	86	12	6
28	J. and N. Stonard -	20	20 3	—	34	34	12	9
	Ditto - - -	14	14 2	—	33	23	10	3
May 3	C. Atkinson - -	114	108 1	—	35 6	191	18	5
	Ditto - - -	52	refused	—	35 6	—	—	—
	John Hopson - -	67	69 4	—	35 6	123	7	—
	Scott and Willes -	31	31 2	—	35	54	13	9
	J. and N. Stonard -	260	263 3	—	35	460	18	—
	John Page and Co. -	128	127 4	—	35	222	17	6
	Carried over		4070	—		6931	1	—

Per Contra

Cr.

Particulars of 21 WHEAT Invoices and Bills of Parcels which constitute the 7th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
			qrs. b.	s. d.	l. s. d.
1779.					
April 1	48	Plymouth -	210	34	357 — —
14	49	Dover -	320	34	544 — —
	50	Portsmouth -	370	34	629 — —
	51	Plymouth -	300	33 6	502 10 —
23	52	Plymouth -	320	34	544 — —
20	53	London -	556	34	945 4 —
30	54	Portsmouth -	544 4	34	925 13 —
May 6, in		New Mills -	268 3	34	456 4 9
one Bill of		King's Mills -	363 4	34 6	627 — 9
Parcels }	55	Red House -	220 4	35	385 17 6
Carried over			3472 7		5916 10 —

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.		Amount.
		qrs.	qrs. b.	s. d.	l. s. d.
1779	Brought over - - -	- - -	4070		6931 1 -
May 3	C. Atkinson - - -	29	27 5 at	35 6	49 - 8 1/4
	Rondeau, Son and Co. -	26	27 5 -	33 6	46 5 4
	John Page and Co. -	52	53 4 -	34	90 19 -
	J. and N. Stonard -	20	19 6 -	33	32 11 6
	John Hoile - - -	50	49 -	32	78 8 -
	John Hopson - - -	1	1 -	31 6	1 11 6
5	Alexander Merrett -	10	9 -	33 6	15 1 6
10	John Huggens - - -	207	207 -	36	372 12 -
	Edward Reynolds -	256	256 -	36	460 16 -
	C. Atkinson - - -	172	165 -	36	297 - -
	Scott and Willes - -	382	389 6 -	35 6	691 16 -
	Thomas Stone - - -	38	33 4 -	35	58 12 6
	Thomas Rayner - - -	85	83 -	34 6	143 2 -
12	Edwards, Brown, & Co. -	67	66 7 -	35	117 - 7
	J. and N. Stonard -	30	31 6 -	35	55 11 -
17	John Umphelby - - -	22	20 -	37	37 - -
	Rondeau and Co. -	50	50 -	37	92 10 -
	Scott and Willes - -	137	137 7 -	37	255 1 4
	J. and N. Stonard -	330	341 6 -	37	632 4 9
	C. Atkinson - - -	432	433 -	37	801 11 -
	Ditto - - - - -	164	156 5 -	36	281 18 6
	Peter Jones - - -	125	116 2 -	36 6	212 3 -
	Ditto - - - - -	14	14 -	35 6	24 17 -
	Matthew Umphelby -	10	10 -	36	18 - -
17	John Hoile - - -	48	49 -	35	85 13 -
	C. Atkinson - - -	42	40 7 -	35	71 10 7
	Joseph Burch - - -	30	refused -	33	- - -
24	Thomas Rayner - - -	68	68 4 -	37	126 14 6
	Edward Reynolds -	171	171 -	37	316 7 -
	C. Atkinson - - -	84	82 2 -	37	152 3 3
	George Covill - - -	174	174 -	35	304 10 -
31	Robert Wilfon - - -	140	132 6 -	35 6	235 12 7
	Carried over		7488 2		13089 5 1

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.				
		<i>qrs.</i>	<i>qrs.</i>	<i>b.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	
1779	Brought over - - -	- - -	74	88 2			130	89 5 1		
May 31	Peter Jones - - -	60	71 3	at	35	6	126	13 9		
	John Page and Co. -	247	246 4	—	35	6	437	10 9		
	C. Atkinson - - -	79	73 1	—	35	6	129	15 11		
	John Collard - - -	70	66	—	35		115	7 6		
	Edward Fairbairs - -	52	52	—	35		91	— —		
	Rondeau and Co. - -	46	45	—	35		78	15 —		
	Edwards and Co. - -	19	18 3	—	34		31	4 9		
	C. Atkinson - - -	8	7 7	—	34		13	7 9		
	Rondeau and Co. - -	14	15 3	—	33	6	25	14 —		
June 7	Peter Jones - - -	15	15	—	32		24	— —		
	Thomas Rayner - - -	73	73	—	35		127	15 —		
	John Huggens - - -	190	185 4	—	35		324	12 6		
	Edwards, Brown & Co.	86	86 5	—	33	6	145	1 11		
	John Huggens - - -	7	7	—	33		11	11 —		
	14	Peter Jones - - -	68	70 3	—	36		126	13 6	
		C. Atkinson - - -	58	57 2	—	36		103	1 —	
		Rondeau and Co. - -	20	20	—	35	6	35	10 —	
	John Page and Co. -	55	55 4	—	35	6	98	10 3		
	C. Atkinson - - -	10	refused	—	35		—	— —		
	2	Thomas King - - -	270	268 6	—	35	470	6 3		
	10	Ditto - - -	—	231 2	—	35	404	13 9		
	21	Edward Reynolds - -	101	101	—	38		191	18 —	
		C. Atkinson - - -	205	159 3	—	38		302	16 3	
		Ditto - - -	47	44 1	—	37		81	12 7	
		Robert Collier - -	15	15	—	37		27	15 —	
		Thomas Rayner - -	40	39 4	—	37		73	1 6	
		Ditto - - -	16	16 4	—	36		29	14 —	
		John Webb - - -	10	10 4	—	36		18	18 —	
C. Atkinson - - -		47	45 2	—	36		81	9 —		
Seventh Clearance and Settling		95	85 3							
							168	17 3 11½		

Per Contra

Cr.

Particulars of 21 WHEAT Invoices and Bills of Parcels which constitute the 7th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.		Nominal Price.		Amount.		
			qrs.	b.	s.	d.	l.	s.	d.
1779.		Brought over -	7011				12319	7	9
June 7	63	Dover - - -	330		36		594	—	—
8	64	London - - -	610	5	35	6	1083	17	2½
8	65	London - - -	268	6	35		470	6	3
17	66	London - - -	463	2	35		810	13	9
22	67	London - - -	231	2	35		404	13	9
25	68	London - - -	670	4	33	10	1134	5	3
Seventh		Settling proved	9585	3			16817	3	11½

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		grs.	grs. b.	s. d.		l. s. d.		
1779.								
June 28	John Page and Co. -	137	138	at 38		262 4 —		
	Rondeau and Co. -	16	16	— 38		30 8 —		
	Nathaniel Randell -	140	60 3	— 38		114 14 3		
	J. and N. Stonard -	240	244 6	— 37		452 15 9		
	John Page and Co. -	10	10	— 34		17 — —		
July 5	C. Atkinson - - -	124	123 7	— 39		241 11 1		
	John Huggens - - -	130	135 2	— 39		263 14 9		
	C. Atkinson - - -	201	186 5	— 38	6	359 5 —		
	Ditto - - - - -	16	14 7	— 36		26 15 6		
	Edwards and Co. -	8	7 6	— 36		13 19 —		
	C. Atkinson - - -	218	196 2	— 39		382 13 9		
	Ditto - - - - -	24	refused	— 37		— — —		
	Ditto - - - - -	30	30 5	— 38		58 3 9		
12	Page and Alderfey -	130	133	— 38		252 12 10		
	Rondeau and Co. -	55	55 4	— 38		105 9 —		
	Scott and Willes -	42	33	— 37		61 1 —		
	Edwards and Co. -	26	21	— 36		37 16 —		
14	Ditto - - - - -	35	33 4	— 34		56 19 —		
16	Ditto - - - - -	80	25 7	— 35		45 5 7		
19	John Huggens - - -	180	181 3	— 36	6	330 18 10		
	J. and N. Stonard -	40	40	— 36		72 — —		
26	C. Atkinson - - -	403	398 1	— 38		756 8 9		
	Rondeau and Co. -	81	83	— 38		157 14 —		
	C. Atkinson - - -	41	39 6	— 37		73 10 9		
	Ditto - - - - -	19	18 5	— 36		33 10 6		
28	John Hopson - - -	120	120 4	— 38		228 19 —		
	Edward Fairbrass -	33	33	— 36		59 8 —		
June 19	Parsons and Co. -	135	135	— 32 10		221 12 6		
27	Ditto - - - - -	65	65	— 32 10		106 14 2		
Aug. 2	J. and N. Stonard -	—	40	— 36		72 — —		
4	John Huggens - - -	150	149	— 38		283 2 —		
	Edwards, Brown & Co. -	130	54 2	— 36		97 13 —		
9	Rondeau and Co. -	13	13	— 41		26 13 —		
	Carried over		2836 7			5302 12 9		

Per Contra

Cr.

Particulars of 22 WHEAT Invoices and Bills of Parcels which constitute the 8th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.		Nominal Price.		Amount.		
1779.			qrs.	b.	s.	d.	l.	s.	d.
July	13	1	Dover - - -	426 3	38		810	2	3
	9	2	London - - -	578 2	38		1098	13	6
	27	3	London - - -	599 6	36	6	1094	10	10
Aug.	4	4	Plymouth - - -	456	37	6	855	—	—
July	27	5	{ Portsmouth, per	200	32	10	328	6	8
			{ Meff. Parsons }						
Aug.	4	6	London - - -	426 1	37		788	6	7½
Carried over			2686	4	4974 19 10½				

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		qrs.	qrs. b.	s.	d.	l.	s.	d.
1789.	Brought over - - -	- - -	2836	7		5302	12	9
Aug. 9	Peter Jones - - -	67	68	7	at 40	137	15	—
	Thomas Farrer - - -	100	60	—	38	114	—	—
	Rondeau and Co. - - -	14	14	7	— 38	28	5	3
16	C. Atkinson - - -	703	659	2	— 42	1384	8	6
	J. and N. Stonard - - -	31	31	—	42	64	11	6
	John Huggens - - -	59	57	4	— 42	120	15	—
	Scott and Willes - - -	99	85	3	— 42	179	5	9
	Ditto - - - - -	17	17	—	40 6	34	8	6
	Thomas Rayner & Co. - - -	27	27	—	40	54	—	—
	Shrimpton and Co. - - -	12	12	—	40	24	—	—
	C. Atkinson - - - -	485	483	7	— 40	967	15	—
	Ditto - - - - -	110	refused	—	40	—	—	—
	Ditto - - - - -	174	170	4	— 39	332	9	6
	J. and N. Stonard - - -	20	21	2	— 39	41	8	9
	Geo. Covill - - - -	4	3	4	— 39	6	16	6
	Thomas Rayner & Co. - - -	14	13	4	— 38	25	13	—
	C. Atkinson - - - -	44	43	1	— 38	81	18	9
	Browne and Byles - - -	42	21	—	37	38	17	—
	C. Atkinson - - - -	18	refused	—	35	—	—	—
	Ditto - - - - -	38	38	—	34	64	12	—
18	Daniel Appleton. - - -	14	14	1	— 38	26	16	9
20	Browne and Byles - - -	145	148	4	— 36 6	271	—	3
	Ditto - - - - -	100	refused	—	35 6	—	—	—
27	Scott and Willes - - -	32	32	5	— 39	63	12	4
	J. and N. Stonard - - -	17	17	—	38	32	6	—
30	Ditto - - - - -	40	8	4	— 40	17	—	—
	Scott and Willes - - -	162	164	7	— 37	305	—	4
	George Covill - - - -	60	59	4	— 36	107	2	—
Sept. 3	Edwards, Brown & Co. - - -	86	83	3	— 38	158	8	3
	Ditto - - - - -	100	refused	—	36	—	—	—
	Browne and Byles - - -	120	86	—	37	159	2	—
	Ditto - - - - -	80	refused	—	36	—	—	—
			5279	—		9144	—	8

[illegible]

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		qrs.	qrs. b.	s.	d.	l.	s.	d.
1779	Brought over - - -	- - -	5279			10144	—	8
Sept. 6	Peter Jones - - -	10	10	at	42	21	—	—
	John Collard - - -	20	20	—	41	41	—	—
	C. Atkinson - - -	228	226 3	—	41	464	1	4
	Ditto - - -	30	refused	—	41	—	—	—
	Ditto - - -	371	342 2	—	40	684	10	—
	Robert Collier - -	45	44 4	—	40	88	12	6
	Henry Jones - - -	10	10	—	40	20	—	—
	J. and N. Stonard -	19	19	—	39	37	1	—
	C. Atkinson - - -	54	52 5	—	39	102	12	4
	Ditto - - -	144	143 3	—	38	272	8	3
	Edward Fairbrafs -	11	10 4	—	38	19	19	—
	J. and N. Stonard -	126	127 4	—	38	242	5	—
	John Collard - - -	66	65 7	—	38	125	3	3
	Peter Jones - - -	8	8 4	—	38	16	3	—
	C. Atkinson - - -	26	25 3	—	37	46	18	10
	John Page and Co. -	10	10	—	36 6	18	5	—
	Robert Collier - -	51	51	—	36	91	16	—
	Scott and Willes -	74	70	—	36	126	—	—
	Ditto - - -	53	45	—	35	78	15	—
	C. Atkinson - - -	42	40 3	—	35	70	13	1
13	Peter Jones - - -	10	10	—	42	21	—	—
	Thomas Rayner & Co.	11	10 4	—	40	21	—	—
	John Huggens - - -	76	80 4	—	38	152	14	10
	Daniel Appleton - -	139	142 3	—	38	270	10	3
	Scott and Willes - -	150	81 4	—	38	154	17	—
	A. and J. V. Taylor -	60	59 5	—	37	110	6	1
	C. Atkinson - - -	207	199 7	—	38	379	15	3
	Ditto - - -	98	refused	—	38	—	—	—
	J. and N. Stonard -	190	191 5	—	38	364	1	9
15	Scott and Willes - -	19	15 7	—	34	26	19	9
20	C. Atkinson - - -	435	386 5	—	35	676	11	10
	J. and N. Stonard -	250	260 4	—	35	455	17	6
	Carried over		8040 2			15344	18	6

Per Contra

Cr.

Particulars of 22 WHEAT Invoices and Bills of Parcels which constitute the 8th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.		Nominal Price.		Amount.		
			qrs.	b.	s.	d.	l.	s.	d.
1779.		Brought over -	6240				12084	13	3
Sept. 16	13	Dover - - -	392		39		764	8	—
25	14	London - - -	612	2	36		1102	1	—
	15	Plymouth - - -	103	7	34		176	11	9
	16	{ Portsmouth - - }	500		33	6	837	10	—
		{ of Mess. Diggens }							
Oct. 7	17	London - - -	545	6	35		955	1	3
Carried over			8393	7			15920	5	3

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		qrs.	qrs. b.	s. d.		l. s. d.		
1779	Brought over - - -	- - -	8040 2			15344 18 6		
Sept. 20	Scott and Willes - - -	78	78 4	at 35		137 7 6		
	Daniel Appleton - - -	10	10 4	— 35		18 7 6		
	John Webb - - -	10	10	— 35		17 10 —		
10	Jona. Binns - - -	100	103 7	— 34		176 11 9		
8	E. and F. Diggins - - -	500	500	— 33 6		837 10 —		
22	John Hewetfen - - -	14	13 7	— 31		21 10 1		
	Daniel Appleton - - -	108	111 5	— 31		173 — 4		
	Joseph Burch - - -	56	54 5	— 31		84 13 4		
	J. and N. Stonard - - -	10	10 4	— 31		16 5 6		
	C. Atkinson - - -	135	131 3	— 31		203 12 7		
	Ditto - - -	3	3	— 32		4 16 —		
27	Scott and Willes - - -	314	313	— 28		438 4 —		
Oct. 4	Daniel Appleton - - -	204	168 6	— 29		244 13 9		
11	C. Atkinson - - -	163	157 4	— 30		236 5 1		
	J. and N. Stonard - - -	190	192 6	— 30		289 2 6		
	Scott and Willes - - -	256	227 4	— 30		341 5 —		
	Daniel Appleton - - -	95	73 2	— 30		109 17 6		
	Ditto - - -	56	55 6	— 29		80 16 9		
	J. and N. Stonard - - -	110	113 1	— 29		164 — 6		
	C. Atkinson - - -	25	refused	— 30		— — —		
Eighth Clearance and Settling			10369 6			18940 8 2		

Per Contra

Cr.

Particulars of 22 WHEAT Invoices and Bills of Parcels which constitute the 8th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1778.			<i>qrs. b.</i>	<i>s. d.</i>	<i>l. s. d.</i>
		Brought over -	8393 7	-	15920 5 3
Oct. 7	18	Dover - - -	300	31	465 - -
	19	London - - -	472 1	30	708 3 9
16	20	Dover - - -	320	30	480 - -
	21	London - - -	635 6	30	953 12 6
19	22	London - - -	248	33 4	413 6 8
Eighth Settling proved			10369 6		18940 8 2

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		<i>qrs.</i>	<i>qrs. b.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1779								
Oct. 18	C. Atkinson - - -	199	191 5	at	31 6	301	16	2
	Ditto - - - - -	88	88 2	—	30	132	7	6
	Daniel Appleton - - -	73	72 2	—	30	108	7	6
	J. and N. Stonard - - -	114	100	—	30	150	—	—
	Ditto - - - - -	145	167 3	—	29 6	246	17	6
22	Scott and Willes - - -	53	53	—	29	76	17	—
	Ditto - - - - -	32	32 2	—	28	45	3	—
25	Ditto - - - - -	367	351 5	—	29	509	17	— ¹ / ₂
	J. and N. Stonard - - -	340	363 3	—	29	526	17	10
Nov. 1	Scott and Willes - - -	151	148 5	—	31	230	7	4
	Ditto - - - - -	34	34 3	—	30	51	11	3
	Daniel Appleton - - -	180	174 4	—	30	261	15	—
	J. and N. Stonard - - -	145	149 4	—	30	224	5	—
	Robert Collier - - -	48	45 4	—	30	68	5	—
	Scott and Willes - - -	354	354 5	—	29	514	4	1
	Robert Collier - - -	124	123 4	—	28 6	175	17	9
Sept. 4	E. and F. Diggins - - -	500	500	—	36	900	—	—
	Ditto - - - - -	28	28	—	34	47	12	—
10	Ballard and Arlott - - -	500	500	—	35	875	—	—
Nov. 1	C. Atkinson - - - - -	705	698 6	—	31	1083	1	3
	Ditto - - - - -	73	70 7	—	30	106	6	3
8	J. and N. Stonard - - -	60	77 2	—	30	115	17	6
	Ditto - - - - -	50	55 2	—	29 6	81	9	9
	Scott and Willes - - -	330	334 4	—	30	501	15	—
	Ditto - - - - -	31	30 7	—	29	44	15	4
	Daniel Appleton - - -	300	311 1	—	29	451	2	7
15	J. and N. Stonard - - -	340	342 4	—	30	513	15	—
	C. Atkinson - - - - -	81	76 1	—	30	114	3	9
	Scott and Willes - - -	326	253 4	—	30	380	5	—
	Ditto - - - - -	156	165 7	—	29	240	10	4
	John Webb - - - - -	213	215 2	—	29	312	2	3
	Ditto - - - - -	48	48 2	—	28	67	11	—
17	Joseph Burch - - - -	15	14 4	—	28 6	20	13	3
	Carried over		6169	—		9480	9	2 ¹ / ₂

Per Contra

Cr.

Particulars of 26 WHEAT Invoices and Bills of Parcels which constitute the 9th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1779.			qrs. b.	s.	l. s. d.
Nov. 4	23	Portsmouth -	395	30	592 10 —
	24	London Mills	514 5	30	771 18 9
	25	Portsmouth -	570	30	885 — —
	26	{ Portsmouth, per Mr. Diggins of Chichester - }	500 28	36 34	900 — — 47 12 —
	27	Plymouth - -	224	30	336 — —
	28	{ Portsmouth, of Mr. Ballard }	500	35	875 — —
	29	London Mills	548 4	30	822 15 —
	30	{ Plymouth, of Mr. Adams of Totnefs - - }	657 4 117 1 265 2 }	37	1923 15 4½
	31	Plymouth - -	285 6	30	428 12 6
Carried over			4605 6		7583 3 7½

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		<i>qrs.</i>	<i>qrs.</i>	<i>b.</i>	<i>s.</i> <i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1779.	Brought over	- - -	6169			9480	9	2½
Nov. 22	Joseph Burch	70	35	7 at	29 6	52	18	3
	C. Atkinson	1683	1596	3 —	31	2474	7	7
	Edward Reynolds	206	198	—	31	306	16	—
	Scott and Willes	313	164	2 —	30 6	250	9	7
	John Webb	96	96	2 —	30	144	7	6
	Daniel Slade	10	10	—	30	15	—	—
	C. Atkinson	93	89	3 —	30	134	1	3
	Ditto	32	31	3 —	29 6	46	5	6
29	Daniel Appleton	207	213	4 —	30	320	5	—
	J. and N. Stonard	197	203	7 —	30 6	310	18	1
	John Hopson	82	82	—	30 6	125	1	—
	Ditto	45	45	6 —	28	64	1	—
	John Giles	15	15	6 —	29	22	16	9
Aug. 31 to	Wm. Adams, jun. de-}							
Oct. 12	livered at Plymouth }	—	657	4 —	39	1282	2	6
23	Ditto - Ditto	—	117	1 —	35 6	207	17	11
26 & 27	Ditto - Ditto	—	265	2 —	35	464	3	6
Nov. 1 } to 22 }	Ditto - Ditto	—	729	6 —	34 6	1258	16	—
Dec. 6	C. Atkinson	1262	1103	5 —	31	1710	12	4
	Ditto	41	49	3 —	30	74	1	3
	J. and N. Stonard	190	196	5 —	31	304	15	3
	Scott and Willes	224	225	4 —	31	349	10	6
	Ditto	98	88	7 —	30	133	6	3
	Daniel Appleton	220	189	5 —	30	284	8	9
	John Webb	255	241	6 —	29 6	356	11	6
	Scott and Willes	277	275	6 —	29	399	16	9
	J. and N. Stonard	260	284	5 —	28 9	409	2	9
	John Webb	20	20	—	28 6	28	10	—
8	E. Browne and Byles	5	5	2 —	30	7	17	6
	William Cobbold	12	11	1 —	30	16	13	9
	J. and N. Stonard	26	25	—	30	37	10	—
	Scott and Willes	77	77	1 —	30	115	13	9
	Carried over		13519	2		21189	6	11½

Per Contra

Cr.

Particulars of 26 WHEAT Invoices and Bills of Parcels which constitute the 9th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1779.			qrs. b.	s. d.	l. s. d.
		Brought over -	4605 6		7583 3 7½
Nov. 16	32	Portsmouth -	501	30	751 10 —
18	33	Dover - - -	400	30	600 — —
	34	London Mills -	621 7	30	932 16 3
22	35	Ditto - - -	593 7	30	890 16 3
27	36	Plymouth - -	295	30	442 10 —
	37	Ditto of Adams	729 7	36	1313 15 6
30	38	London Mills -	632 4	30 6	964 11 3
Dec. 4	39	Ditto - - -	647 7	30 6	988 — 2½
9	40	Ditto - - -	654 2	30 6	997 14 7½
	41	Dover - - -	430	30 6	655 15 —
11	42	Portsmouth -	422 6	30 6	644 13 10½
Carried over			9401 7		15098 2 11¼

Dr. Viſtualling-Office in Account current with C. Atkinſon.

When bought.	Of whom bought.	Suppoſed Quantity.	Real Quantity and Price.			Amount.		
		<i>qrs.</i>	<i>qrs. b.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1779	Brought over - - -	- - -	135	19	2	211	89	6 11½
Dec. 6	John Webb - - -	80	49	7	— 30	74	16	3
	Ditto - - -	22	39	—	29	56	11	—
10	Ditto - - -	10	refuſed	—	29 6	—	—	—
13	Scott and Willes - -	65	50	—	31	77	10	—
	C. Atkinſon - - -	37	36	6	— 30	55	2	6
	Scott and Willes -	193	197	1	— 28 6	280	18	—
	Ninth Clearance and Settling		138	92	—	217	34	4 8½

Per Contra

Cr.

Particulars of 26 WHEAT Invoices and Bills of Parcels which constitute the 9th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1779.			qrs. b.	s. d.	l. s. d.
		Brought over -	9401 7		15098 2 11½
Dec. 14	43	London Mills -	764	30 6	1165 2 —
16	44	Plymouth - -	381	30 6	581 — 6
18	45	Dover - - -	503 6	30 6	768 4 4½
	46	London Mills -	856 1	30 6	1305 11 9¾
21	47	Ditto - - -	465 4	30 6	709 17 9
23	48	Ditto - - -	386 7	24 3	469 1 8½
	Ninth	Settling proved	13892 —		21734 4 8½

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.			
		<i>qrs.</i>	<i>qrs.</i>	<i>b.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1779	C. Atkinson - - -	452	427	3	—	30 6	651	14	10
Dec. 15	Ditto - - - - -	189	188	2	—	30	282	7	6
1780									
Jan. 3	Daniel Appleton -	176	176	—	29		255	4	—
	Joseph Burch - - -	30	25	—	28 6		35	12	6
	C. Atkinson - - -	731	738	4	—	29	1070	16	6
	Ditto - - - - -	110	110	1	—	28 6	156	18	6
10	John Collard - - -	50	43	—	29 6		63	8	6
	C. Atkinson - - -	436	422	7	—	29 6	623	14	9
	Ditto - - - - -	64	62	5	—	29	90	16	1
	Scott and Willes -	159	159	—	28 6		226	11	6
	Daniel Appleton -	25	24	5	—	28 6	35	1	9
7	John Webb - - -	13	12	1	—	28	16	19	6
17	John Huggens - - -	150	173	—	29		250	17	—
	Scott and Willes -	132	132	1	—	29	191	11	7
	J. and N. Stonard -	90	90	3	—	29	131	—	10
	Ditto - - - - -	136	135	—	28 6		192	7	6
21	John Webb - - -	164	163	—	28 6		232	5	6
	Scott and Willes -	41	42	—	28 6		59	17	—
	J. and N. Stonard -	45	43	3	—	28 6	61	16	1
24	Ditto - - - - -	360	392	1	—	29 6	578	7	6
	John Webb - - -	126	124	5	—	28 6	177	11	9
	Robert Collier - -	148	146	—	28		204	8	—
	Daniel Peake - - -	80	83	—	27		112	1	—
31	C. Atkinson - - -	512	462	—	30 6		704	11	—
	Ditto - - - - -	26	24	2	—	30	36	7	6
	Ditto - - - - -	108	40	—	29 6		59	—	—
	Edward Reynolds -	61	61	—	30 6		93	—	6
	John Huggens - - -	156	156	7	—	30	235	6	3
	George Covill - - -	124	125	4	—	29 6	185	2	3
	William Hopson - -	180	183	—	29 6		269	18	6
Feb. 2	John Webb - - -	10	10	7	—	30	16	6	3
7	Scott and Willes -	295	284	4	—	30 6	433	17	3
11	Daniel Slade - - -	97	93	3	—	32	149	8	—
	Carried over		5355	4			7884	7	2

Per Contra

Cr.

Particulars of 25 WHEAT Invoices and Bills of Parcels which constitute the 10th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.		Nominal Price.		Amount.		
			qrs.	b.	s.	d.	l.	s.	d.
1779. Dec. 30	49	Portsmouth -	380		29	6	560	10	—
1780. Jan. 6	50	London - -	480	2	29	6	708	7	4 $\frac{1}{2}$
8	51	Plymouth -	241		29		349	9	—
11	52	London - -	486	6	29		705	15	9
18	53	London - -	489	7	29		710	6	4
25	54	London - -	667	1	29	6	984	—	2 $\frac{1}{4}$
27	55	Plymouth -	223		29	6	328	18	6
29	56	London - -	574	5	29	6	847	11	5 $\frac{1}{4}$
Feb. 5	57	Dover - - -	225		30		337	10	—
Carried over			3767	5			5532	8	7

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		qrs.	qrs.	b.	s. d.	l.	s.	d.
1780.	Brought over - - -	- - -	5355	4		7884	7	2
Feb. 11	C. Atkinson - - -	144	144	4	32	231	4	—
14	Ditto - - -	179	175	4	32	280	16	—
21	John Webb - - -	200	201	4	33	332	9	6
	Wm. Adams, Jun. at } Plymouth - - - }	—	158	6	33 6	265	18	1
	J. and N. Stonard - - -	220	227	2	33	374	19	3
	Scott and Willes - - -	136	124	2	33	205	—	3
	C. Atkinson - - -	931	901	4	33	1487	9	6
	Ditto - - -	40	39	3	32 6	63	19	7
	Ditto - - -	43	42	5	32	68	4	—
	Ditto - - -	26	refused	—	32	—	—	—
	Ditto - - -	36	ditto	—	30	—	—	—
	J. and N. Stonard - - -	60	60	4	32	96	16	—
	Scott and Willes - - -	192	185	4	32	296	16	—
29	John Huggens - - -	185	182	7	33	301	12	—
	C. Atkinson - - -	1003	780	2	33	1287	8	3
	Ditto - - -	24	24	4	32	39	4	—
	Ditto - - -	52	refused	—	32	—	—	—
Mar. 6	Scott and Willes - - -	67	64	2	32	102	16	—
	J. and N. Stonard - - -	32	34	2	32	54	16	—
	Ditto - - -	16	10	1	28	14	3	6
13	C. Atkinson - - -	290	226	4	32 6	368	1	3
	Scott and Willes - - -	118	27	4	32 6	44	13	9
	Ditto - - -	88	87	—	31 6	137	—	6
	J. and N. Stonard - - -	380	374	—	32	598	8	—
	Browne and Byles - - -	13	13	1	31 6	20	13	5
	Daniel Appleton - - -	316	285	6	31 6	450	1	1
	Scott and Willes - - -	125	130	7	31	202	17	1
	Daniel Slade - - -	32	31	3	30 6	47	16	10
	Edwards and Co. - - -	59	refused	—	30	—	—	—
	Daniel Slade - - -	133	ditto	—	30	—	—	—
15	John Hoile - - -	53	52	—	31	80	12	—
	J. and N. Stonard - - -	8	7	7	30	11	16	—
			9949	—		15349	19	—

Per Contra

Cr.

Particulars of 25 WHEAT Invoices and Bills of Parcels which constitute the 10th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1780.			<i>qrs.</i> <i>b.</i>	<i>s.</i> <i>d.</i>	<i>l.</i> <i>s.</i> <i>d.</i>
		Brought over -	3767 5		5532 8 7
Feb.	5	58 London - -	593 6	30	890 12 6
		59 Dover - - -	375	30	562 10 —
	12	60 London - -	440	31	682 — —
	14	61 Plymouth - -	412	31 6	648 18 —
	24	62 London - -	674	32 6	1095 5 —
	29	63 London - -	524 5	32 6	852 10 3 $\frac{1}{2}$
		{ Of W. Adams			
March	2	64 { and from London	158 6	33 6	265 18 1 $\frac{1}{2}$
		{ to Plymouth -	155	32 6	251 17 6
	7	65 Portsmouth -	525	32 6	853 2 6
Carried over			7625 6		11635 2 6 $\frac{1}{2}$

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.				Amount.		
		qrs.	qrs.	b.	s.	d.	l.	s.	d.
1780	Brought over - - -	- - -	99	49			153	49	19
Mar. 17	Daniel Appleton - - -	36	refused	—	32		—	—	—
	Scott and Willes - - -	109	71	1	—	31 6	112	—	5
	Thomas Stone - - -	12	11	4	—	30	17	5	—
20	Ditto - - - - -	14	14	—	—	32	22	8	—
	J. and N. Stonard - - -	250	243	6	—	32	390	—	—
	Ditto - - - - -	24	25	—	—	31 6	39	7	6
	Peter Jones - - -	136	187	4	—	31	290	12	6
	Scott and Willes - - -	140	147	3	—	31	228	8	7
	Daniel Appleton - - -	100	57	—	—	30 6	86	18	6
22	Scott and Willes - - -	58	55	—	—	29	79	14	11
27	C. Atkinson - - - -	263	242	5	—	32	388	4	—
	Scott and Willes - - -	190	184	3	—	31	285	15	7
31	C. Atkinson - - - -	225	225	1	—	32	360	4	—
	Ditto - - - - -	32	14	4	—	31 6	22	16	9
	Ditto - - - - -	—	7	—	—	31 3	10	18	8
	Ditto - - - - -	21	21	3	—	31	33	2	7
Tenth Clearance and Settling			114	56	2		177	17	16

Per Contra

Cr.

Particulars of 25 WHEAT Invoices and Bills of Parcels which constitute the 10th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1780.			<i>qrs. b.</i>	<i>s.</i>	<i>l. s. d.</i>
		Brought over -	7625 6		11635 2 6 $\frac{1}{4}$
March 11	66	London - -	658 4	32 6	1070 1 3
13	67	{ Plymouth - - }	455	32	728 — —
		{ 2 Cargoes - - }			
17	68	Dover - - -	388	32	620 16 —
	69	London - - -	738 6	32	1182 — —
21	70	Portsmouth -	300	32	480 — —
30	71	{ Plymouth - - }	659	32	1054 8 —
		{ 2 Cargoes - - }			
	72	Dover - - -	385	32	616 — —
April 13	73	London - - -	246 2	26 11	331 8 2 $\frac{3}{4}$
	Tenth	Settling proved	11456 2		17717 16 —

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.				Amount.		
		<i>qrs.</i>	<i>qrs.</i>	<i>b.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1780	Brought over - - -	- - -	9949				15349	19	—
Mar. 17	Daniel Appleton - - -	36	refused	—	32		—	—	—
	Scott and Willes - - -	109	71	1	—	31 6	112	—	5
	Thomas Stone - - -	12	11	4	—	30	17	5	—
20	Ditto - - - - -	14	14	—	—	32	22	8	—
	J. and N. Stonard - -	250	243	6	—	32	390	—	—
	Ditto - - - - -	24	25	—	—	31 6	39	7	6
	Peter Jones - - -	136	187	4	—	31	290	12	6
	Scott and Willes - -	140	147	3	—	31	228	8	7
	Daniel Appleton - -	100	57	—	—	30 6	86	18	6
22	Scott and Willes - -	58	55	—	—	29	79	14	11
27	C. Atkinson - - -	263	242	5	—	32	388	4	—
	Scott and Willes - -	190	184	3	—	31	285	15	7
31	C. Atkinson - - -	225	225	1	—	32	360	4	—
	Ditto - - - - -	32	14	4	—	31 6	22	16	9
	Ditto - - - - -	—	7	—	—	31 3	10	18	8
	Ditto - - - - -	21	21	3	—	31	33	2	7
Tenth Clearance and Settling			11456	2			17717	16	—

Per Contra

Cr.

Particulars of 25 WHEAT Invoices and Bills of Parcels which constitute the 10th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1780.			<i>qrs. b.</i>	<i>s.</i>	<i>l. s. d.</i>
March 11	66	Brought over -	7625 6		11635 2 6 $\frac{1}{4}$
		London - -	658 4	32 6	1070 1 3
13	67	{ Plymouth - - }	455	32	728 — —
		{ 2 Cargoes - - }			
17	68	Dover - - -	388	32	620 16 —
	69	London - -	738 6	32	1182 — —
21	70	Portsmouth -	300	32	480 — —
30	71	{ Plymouth - - }	659	32	1054 8 —
		{ 2 Cargoes - - }			
	72	Dover - - -	385	32	616 — —
April 13	73	London - -	246 2	26 11	331 8 2 $\frac{3}{4}$
	Tenth	Settling proved	11456 2		17717 16 —

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		qrs.	qrs. b.	s. d.		l. s. d.		
1780. Mar. 29	James Charlton, at } Portsmouth	—	46	at 37 10		86 19	—	
Apr. 1	Ditto - - - -	—	6 6	— 35 7		12	—	—
3	J. and N. Stonard - -	130	131 1	— 31		203	4	6
	Scott and Willes - -	166	165 6	— 31		256	18	3
	John Page and Co. - -	182	184	— 29 6		271	4	—
10	C. Atkinson - - - -	349	343	— 32 6		557	7	6
	Robert Colegate - -	180	179	— 32 6		290	11	—
	Scott and Willes - -	379	385 3	— 32		616	12	—
	Birkett and Co. - -	10	7 5	— 31		11	16	—
	Ditto - - - -	47	46 4	— 30		69	15	—
	John Webb - - - -	76	73 4	— 30		110	5	—
	Shrimpton and Co. - -	89	86 5	— 29 9		127	15	4
	Joseph Burch - - - -	14	12 6	— 29		18	9	9
19	John Webb - - - -	93	93 1	— 32		149	—	—
24	John Hoile - - - -	8	8	— 33 6		13	5	10
	Scott and Willes - -	533	565 2	— 33		932	13	3
	Thomas Chapman - -	116	116	— 31 6		182	14	—
	Joseph Burch - - - -	11	11 2	— 30 6		17	3	1
26	Scott and Willes - -	150	151 5	— 33 6		253	12	5
	Ditto - - - -	62	61 5	— 32		98	12	—
24	C. Atkinson - - - -	295	233 4	— 33 6		391	2	—
May 1	Ditto - - - -	655	639 7	— 34 6		1103	15	6
	Ditto - - - -	400	383	— 34		651	2	—
	Ditto - - - -	90	86 3	— 33		141	15	—
	Ditto - - - -	128	112 2	— 33		185	4	—
Apr. 17	Wm. Adams, jun. de- } livered at Portsmouth	—	66 1	— 36		119	—	6
May 1	Scott and Willes - -	275	271 2	— 34 6		467	18	—
	John Webb - - - -	154	155	— 33 6		259	12	6
3	Ditto - - - -	10	10 6	— 32		17	4	—
	Ditto - - - -	10	10 6	— 34		18	5	6
8	Job Off - - - -	170	174 3	— 35		305	3	—
	John Hewitson - -	45	44 2	— 34		75	4	6
15	Thomas Smith - -	16	16	— 35 6		28	8	—
	Carried over		4878 3			8043	12	5

Per Contra

Cr.

Particulars of 23 WHEAT Invoices and Bills of Parcels which constitute the 11th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1780.			qrs. b.	s. d.	l. s. d.
Apr. 8	74	<i>per</i> Charlton	46	37 10	87 — 4
		<i>per</i> ditto	6 6	37 5	12 — 2 $\frac{1}{4}$
		from London	493	31 6	776 9 6
		<i>To</i> Portsmouth in 1 Invoice.			
13	75	London - -	430 5	32	689 — —
15	76	Plymouth - -	443	32	708 16 —
	77	London - -	438 5	32	701 16 —
19	78	Portsmouth - -	380	32 6	617 10 —
27	79	Dover - - -	260	33	429 — —
29	80	London - -	895 3	33 6	1499 15 — $\frac{3}{4}$
Carried over			3393 3		5521 7 1

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.				Amount.		
			qrs.	b.	s.	d.	l.	s.	d.
1780	Brought over - - -		4878	3			8043	12	5
May 15	C. Atkinson - - -	735	658	3	—	35 6	1168	12	3 $\frac{1}{4}$
	Ditto - - - - -	861	844	1	—	35	1477	4	4
	Ditto - - - - -	231	213	4	—	34 6	368	5	9
	John Page and Co. -	102	93		—	35	162	10	—
	John Webb - - - -	88	89		—	34 6	153	10	6
	Browne and Byles -	61	34	4	—	34 6	59	10	3
	Joseph Burch - - -	120	115	4	—	34	196	7	—
17	John Webb - - - -	56	49		—	35	85	15	—
	Browne and Byles -	30	21	2	—	34	36	2	6
19	Scott and Willes -	37	36	4	—	34	62	1	—
22	Ditto - - - - -	203	201	1	—	36	362	—	6
	John Webb - - - -	10	10		—	35	17	10	—
	C. Atkinson - - - -	1270	1221	3	—	36	2198	9	6
	Ditto - - - - -	326	320	6	—	35	561	6	3
29	John Webb - - - -	70	75	2	—	36	135	9	—
	Browne and Byles -	13	13	2	—	34	22	10	6
31	Ditto - - - - -	36	37	4	—	34 6	64	13	9
	Ditto - - - - -	6	6	2	—	33	10	6	3
	John Webb - - - -	63	51	2	—	34 6	88	8	1
	Ditto - - - - -	6	5	4	—	33 6	9	4	3
13	Digory Tonkin - -		230	3 $\frac{1}{2}$	—	44 6	512	14	3
June 5	J. and N. Stonard.	350	315	6	—	35	552	11	—
	Scott and Willes -	66	65	7	—	35	115	5	7
	C. Atkinson - - - -	278	262	5	—	35	459	11	10
	Ditto - - - - -	119	112	7	—	34 6	194	14	1
	John Webb - - - -	47	42	4	—	34 6	73	6	3
19	C. Atkinson - - - -	799	667	2	—	36	1201	1	—
	Daniel Slade - - -	20	20		—	36	36	—	—
	Scott and Willes -	148	148	7	—	35	260	10	7
	J. and N. Stonard -	185	184	6	—	35	323	6	3
	C. Atkinson - - - -	365	357	5	—	35	625	16	10
	Ditto - - - - -	153	151		—	34	256	14	—
	Carried over		11534	7 $\frac{1}{2}$			19894	17	9 $\frac{1}{4}$

Per Contra

Cr.

Particulars of 23 WHEAT Invoices and Bills of Parcels which constitute the 11th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1780.			<i>qrs. b.</i>	<i>s. d.</i>	<i>l. s. d.</i>
		Brought over -	3393 3	-	5521 7 1
May	5	81 { of Adams } To Plymouth in invoice	66 1	36	119 — 6
		London } - - -	652	34	1108 8 —
	6	82 London - - -	673 5	34	1145 3 3
	18	83 London - - -	647 6	35	1133 11 3
	19	84 { Portsmouth } - - -	725	35	1268 15 —
		85 2 Cargoes - - -			
	27	86 Dover - - -	465	35	813 15 —
	25	87 Plymouth - - -	445	35 6	789 17 6
	31	88 Dover - - -	383	35	670 5 —
June	8	89 { Portsmouth } - - -	620	35 6	1100 10 —
		2 Cargoes - - -			
		{ of Tonkin } To Plymouth in invoice	230 3½	44	506 19 3
		from } - - -	260	35	455 — —
		London } - - -			
Carried over			8561 2½		14632 11 10

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.		Amount.
		<i>grs.</i>	<i>grs. b.</i>	<i>s. d.</i>	<i>l. s. d.</i>
1780	Brought over - - -		11534 7½		19894 17 9¼
June 19	C. Atkinson - - -	63	63 2 — 35		110 13 9
	Scott and Willes - - -	26	27 2 — 34 6		47 — 1
	Ditto - - - - -	25	25 4 — 33		42 1 6
	J. and N. Stonard - - -	95	95 3 — 34 6		164 10 3
23	Browne and Byles - - -	126	80 — — 33 6		134 — —
	C. Atkinson - - - -		1 5 — 32		2 12 —
24	John Webb - - - - -	2	2 — — 28 6		2 17 —
	C. Atkinson - - - -	1	1 — — 32		1 12 —
5	Ditto - - - - -	1	1 3 — 33		2 5 4
	Ditto - - - - -	370	363 — — 35		635 5 —
	Eleventh Clearance and Settling		12195 2½		21038 4 8¼

Per Contra

Cr.

Particulars of 23 WHEAT Invoices and Bills of Parcels which constitute the 11th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1780.			qrs. b.	s. d.	l. s. d.
		Brought over -	8561 2½		14632 11 10
June 8	90	Portsmouth -	418	35	731 10 —
	91	London - -	724 2	35	1267 8 9
15	92	London - -	580 5	35	1016 1 10½
22	93	London - -	780 3	35	1365 13 1½
24	94	Plymouth - -	370	35	647 10 —
29	95	Portsmouth -	420	35	735 — —
July 1	96	London - -	340 6	37 8½	642 9 1¼
Eleventh Settling proved			12195 2½		21038 4 8¼

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
1780		<i>qrs.</i>	<i>qrs. b.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
July 10	J. and N. Stonard -	120	126 7	—	37	234	14	—
	D. Appleton and Co.	300	282 1	—	37	521	18	7
	C. Atkinson - - -	324	321 1	—	37	594	1	7
	John Collard - - -	29	29 4	—	36 6	53	16	9
	John Webb - - -	87	86 7	—	36	156	7	6
	Jof. Shrimpton & Co.	135	100 1	—	35 6	177	14	5
	C. Atkinson - - -	688	619 2	—	38	1176	11	6
	17 J. and N. Stonard -	250	250 1	—	38	475	4	6
	C. Atkinson - - -	2385	2257 7	—	41	4628	12	10
	24 Ditto - - - - -	318	305 1	—	40	610	5	—
	Ditto - - - - -	60	60 5	—	39	118	4	4
	Robert Collier - -	22	22	—	41	44	14	6
	Ditto - - - - -	75	76	—	39 6	150	2	—
	J. and N. Stonard -	400	356 1	—	39 3	698	17	6
	Daniel Appleton - -	230	225 4	—	39 3	442	10	10
	Scott and Willes - -	240	258 7	—	39	504	16	1
	William Cobbold - -	68	68 6	—	38 6	132	6	10
	John Webb - - - -	66	66 1	—	38 6	127	5	9
	Ditto - - - - -	70	53 4	—	37 6	100	6	3
	Joseph Burch - - -	53	49 5	—	38	94	5	9
	A. and J. V. Taylor -	64	23	—	39 6	45	8	6
	28 John Webb - - - -	36	37	—	39 6	73	1	6
	31 J. and N. Stonard -	270	280 5	—	39 6	554	4	6
	A. and J. V. Taylor -	41	39 3	—	38 6	75	15	6
	Aug. 2 George Covill - - -	138	137 4	—	38	261	5	—
	J. and N. Stonard -	11	10 3	—	37 6	19	9	—
	Scott and Willes - -	222	222 2	—	39	433	7	9
	7 C. Atkinson - - - -	72	71 4	—	39	139	8	6
	John Collard - - - -	63	63	—	39	122	17	—
	14 C. Atkinson - - - -	444	438 1	—	39	854	6	10
	Ditto - - - - -	33	34 7	—	38	66	5	3
	Scott and Willes - -	183	185 5	—	38	352	13	9
	J. and N. Stonard -	290	292 6	—	38	556	4	6
	Carried over		7452 1			14597	4	1

Per Contra

Cr.

Particulars of 35 WHEAT Invoices and Bills of Parcels which constitute the 12th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1780.			grs. b.	s. d.	l. s. d.
July 8	1	London - -	528 1	36 6	963 16 6 $\frac{3}{4}$
8	2	Dover - - -	372	37	688 4 —
14	3	London - -	495 3	37	916 8 10 $\frac{1}{2}$
21	4	London - -	476 4	38 6	917 5 3
25	5	Dover - - -	332	40	664 — —
25	6	Plymouth - -	557	40	1114 — —
29	7	Portsmouth -	312 1	40	624 5 —
29	8	London - -	725 3	40	1450 15 —
Aug. 1	9	Plymouth - -	450	40	900 — —
Carried over			4248 4		8238 14 8 $\frac{1}{4}$

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
1780.		qrs.	qrs.	b.	s. d.	l.	s.	d.
	Brought over - -	-	7452	1		14597	4	1
Aug. 14	A. and J. V. Taylor -	137	135	6	— 37	251	2	6
	John Webb - - -	105	83	3	— 37	154	4	10
16	John Huggens - -	55	42	—	36 6	76	13	—
	George Covill - -	41	35	4	— 36	63	15	6
21	Robert Collier - -	41	41	7	— 38	79	11	3
	J. and N. Stonard -	160	165	7	— 37 6	311	—	—
	Scott and Willes -	131	132	3	— 37	244	17	10
	Browne and Byles -	23	refused	—	35 6	—	—	—
	Dan. Appleton and Co.	54	43	5	— 35	76	6	10
	Robert Collier - -	11	11	—	35	19	5	—
23	John Hewitson - -	62	59	2	— 36 6	108	2	6
	Jof. Shrimpton & Co.	50	49	—	36	88	4	—
25	John Webb - - -	42	41	7	— 36	75	7	6
28	J. and N. Stonard -	5	5	2	— 40	10	10	—
	Ditto - - - - -	30	30	6	— 38	58	8	6
	William Cobbold -	120	102	—	35	178	10	—
	Robert Colegate -	56	51	4	— 36	92	14	—
	Ditto - - - - -	7	refused	—	34	—	—	—
Sept. 4	Scott and Willes -	22	21	4	— 41	44	1	6
	J. and N. Stonard -	130	127	3	— 40	254	15	—
	C. Atkinson - - -	200	200	—	40	400	—	—
	John Webb - - -	54	52	3	— 39	102	2	7
	Thomas Smith - -	31	31	4	— 39	61	3	6
	Birkett and Fothergill	30	29	2	— 37	54	2	3
	John Page - - -	36	36	2	— 37	67	1	3
	C. Atkinson - - -	22	20	5	— 37	38	3	1
	Shrimpton and Co. -	43	43	5	— 36	78	10	6
	John Webb - - -	16	15	2	— 36	27	9	—
	Scott and Willes -	59	49	7	— 37	92	5	4
	J. and N. Stonard -	38	38	4	— 35	67	7	6
	Edwards and Co. -	33	31	4	— 35	55	2	6
	Ditto - - - - -	52	47	7	— 34 6	82	11	6
	Carried over		9288	5		17910	12	10

Per Contra

Cr.

Particulars of 35 WHEAT Invoices and Bills of Parcels which constitute the 12th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1780.			qrs. b.	s. d.	l. s. d.
		Brought over -	4248 4		8238 14 8 $\frac{1}{4}$
Aug. 4	10	London - -	588 6	41	1206 18 9
9	11	Plymouth - -	357	41	731 17 —
10	12	London - -	518 6	41	1063 8 9
17	13	Ditto - - -	419 2	40	838 10 —
	14	Plymouth - -	481 2	39	938 8 9
22	15	London - -	503	38	955 14 —
	16	Dover - - -	520	38	988 — —
29	17	Portsmouth -	519	38	986 2 —
Sept. 7	18	London - -	675 1	39	1316 9 10 $\frac{1}{2}$
Carried over			8830 5		17264 3 9 $\frac{1}{2}$

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		qrs.	qrs.	b.	s. d.	l.	s.	d.
1780	Brought over - -	- - -	9228	5		17910	12	10
Sept. 4	Scott and Willes - -	31	refused	at	33 6	—	—	—
8	John Webb - - -	28	29	—	39	56	11	—
4	A. and J. V. Taylor -	35	refused	—	35	—	—	—
	Ditto - - - -	—	11	4	34 6	19	16	9
11	John Webb - - -	20	19	5	39	38	5	4
	John Huggens - - -	69	70	4	38	133	19	—
	Thomas Chapman - -	10	10	—	36	18	—	—
July 10	John Collard - - -	34	34	4	35	60	7	6
Sept. 11	George Covill - - -	38	38	4	38	73	3	—
	C. Atkinson - - -	204	199	7	41	409	14	10
	J. and N. Stonard - -	150	108	4	41	222	8	6
	Scott and Willes - -	131	117	2	40	234	10	—
13	Dan. Appleton and Co.	62	70	6	39 6	139	14	7
	Joseph Burch - - -	36	refused	—	38	—	—	—
	John Webb - - -	4	4	—	37	7	8	—
	Birkett and Co. - - -	30	7	—	37	12	19	—
18	J. and N. Stonard - -	330	330	—	41	676	10	—
	C. Atkinson - - -	634	590	—	41	1209	10	—
	Ditto - - - -	160	163	6	40	327	10	—
	Scott and Willes - -	118	116	2	41	238	6	3
	D. Appleton and Co.	58	19	3	40	38	15	—
22	John Webb - - -	68	17	4	39 6	34	11	3
25	Scott and Willes - -	103	106	1	41	217	11	1
	J. and N. Stonard - -	260	263	3	41	539	18	—
	C. Atkinson - - -	166	159	4	41	326	19	6
	Ditto - - - -	170	165	—	40	330	—	—
	Ditto - - - -	78	refused	—	39	—	—	—
27	Geo. Covill - - -	75	72	—	39 6	142	2	6
Oct. 2	C. Atkinson - - -	841	819	—	42 6	1740	7	6
	J. and N. Stonard - -	90	87	4	43	188	2	6
	Scott and Willes - -	190	174	7	42 6	371	12	1
	D. Appleton and Co.	150	104	5	40	209	5	—
	Carried over		131384			25928	11	—

Per Contra

Cr.

Particulars of 35 WHEAT Invoices and Bills of Parcels which constitute the 12th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1780.			<i>qrs. b.</i>	<i>s. d.</i>	<i>l. s. d.</i>
		Brought over -	8830 5		17264 3 9 $\frac{3}{4}$
Sept. 13	19	Plymouth - -	263	40	526 — —
	20	Dover - - -	400	40	800 — —
21	21	London - - -	598 3	41	1226 13 4 $\frac{1}{2}$
26	22	Portsmouth -	620	41	1271 — —
	23	London - - -	713 5	41	1462 18 7 $\frac{1}{2}$
Oct. 3	24	London - - -	614 1	41	1258 19 1 $\frac{1}{2}$
7	25	London - - -	812 1	42 6	1725 15 3 $\frac{3}{4}$
14	26	London - - -	782 3	43 6	1701 13 3 $\frac{3}{4}$
19	27	London - - -	432	47	1015 4 —
Carried over			14066 2		28252 7 6 $\frac{1}{4}$

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.				Amount.		
		<i>qrs.</i>	<i>qrs.</i>	<i>b.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1780	Brought over - - -	-	13138	4			25928	11	—
Sept. 11	J. and N. Stonard - -	42	42	4	—	40	85	—	—
Oct. 4	Scott and Willes - -	21	15	—	43	6	32	12	6
	C. Atkinson - - -	328	318	1	—	43	691	18	5
	Ditto - - - - -	114	112	3	—	43	241	12	1
6	John Page - - - -	13	13	—	41		26	13	—
9	Scott and Willes - -	30	24	2	—	44	53	19	1
	J. and N. Stonard - -	170	169	5	—	44	377	8	—
16	C. Atkinson - - -	268	265	—	47		622	15	—
	J. and N. Stonard - -	120	122	3	—	47	287	11	6
	Ditto - - - - -	100	108	6	—	46	250	2	6
	C. Atkinson - - -	460	80	—	46		184	—	—
23	J. and N. Stonard - -	60	62	—	52		161	4	—
	Job Aft - - - - -	20	20	—	50		50	—	—
	Scott and Willes - -	10	9	7	—	49	24	3	10
	J. and N. Stonard - -	110	100	2	—	48	243	2	—
	Scott and Willes - -	160	101	2	—	48	243	—	—
	C. Atkinson - - -	227	227	3	—	52	591	3	6
	Ditto - - - - -	25	24	2	—	49	59	8	3
	Ditto - - - - -	35	38	—	48		91	4	—
30	J. and N. Stonard - -	450	326	7	—	52	858	—	6
	Ditto - - - - -	200	337	6	—	52	878	3	—
	Scott and Willes - -	658	658	7	—	52	1713	1	6
	Shrimpton and Co. - -	115	114	4	—	50	286	5	—
	Edwards and Co. - -	148	123	1	—	49	301	13	—
	Ditto - - - - -	6	5	4	—	48	13	4	—
	C. Atkinson - - -	120	120	7	—	52	317	5	11
	Ditto - - - - -	596	579	6	—	52	1507	7	—
	John Webb - - - -	18	18	—	52		46	16	—
	C. Atkinson - - -	420	421	4	—	51	1074	16	6
	Ditto - - - - -	135	93	—	50		232	10	—
Twelfth Clearance and Settling			17792	2			37474	11	1

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1780.			<i>qrs. b.</i>	<i>s. d.</i>	<i>l. s. d.</i>
		Brought over -	14066 2		28252 7 6½
Oct. 19	28	Dover - - -	260	47	611 — —
27	29	London - - -	405 6	50	1014 7 6
Nov. 2	30	Plymouth - - -	760	52	1976 — —
	31	London - - -	474 4	52	1233 14 —
4	32	London - - -	431 5	52	1122 4 6
8	33	Portsmouth - -	125	52	325 — —
	34	Dover - - -	484	52	1258 8 —
10	35	London - - -	785 1	42 10	1681 9 6½
Twelfth		Settling proved	17792 2		37474 11 1

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		qrs.	qrs.	b.	s. d.	l.	s.	d.
1780.								
Nov. 6	C. Atkinson - - -	191	192	4 —	50	481	5 —	
	J. and N. Stonard -	400	418	1 —	50	1045	6 3	
	Scott and Willes -	89	64	7 —	50	162	3 9	
	Ditto - - - - -	109	62	6 —	49	153	14 9	
	C. Atkinson - - -	685	674	3 —	49 6	1669	1 6	
	Ditto - - - - -	127	123	2 —	48	295	16 —	
	John Webb - - -	21	20	4 —	48 6	49	14 3	
	A. and J. V. Taylor	26	4	4 —	48	10	16 —	
	Thomas Chapman -	15	15	—	48	36	— —	
	C. Atkinson - - -	94	93	7 —	48 6	227	12 10	
13	John Webb - - -	12	11	—	46 6	25	11 6	
	J. and N. Stonard -	410	368	1 —	46 6	855	17 9	
	Scott and Willes -	473	488	7 —	46	1124	8 3	
	C. Atkinson - - -	356	362	7 —	46	834	12 3	
15	A. and J. V. Taylor	20	18	—	46 6	41	17 —	
	J. and N. Stonard -	18	18	4 —	45	41	12 6	
27	John Webb - - -	56	59	4 —	48	142	16 —	
	J. and N. Stonard -	620	622	6 —	48	1494	12 —	
	A. and J. V. Taylor -	11	10	7 —	47	25	11 —	
	C. Atkinson - - -	49	49	1 —	47	115	8 10	
29	Scott and Willes -	88	87	6 —	50	219	7 6	
	C. Atkinson - - -	74	74	4 —	49 6	184	7 9	
	Joseph Burch - -	44	43	4 —	45	97	17 6	
Dec. 4	Scott and Willes -	520	520	6 —	53 6	1393	— 1	
	J. and N. Stonard -	930	978	5 —	53 6	2617	16 —	
	C. Atkinson - - -	283	303	7 —	53 6	812	17 3	
	Ditto - - - - -	283	286	—	53	757	18 —	
	Scott and Willes -	67	68	—	52 6	178	10 —	
	C. Atkinson - - -	50	53	4 —	51	136	8 6	
	Ditto - - - - -	17	16	7 —	50	42	3 9	
11	Scott and Willes -	339	328	1 —	53	869	10 7	
	C. Atkinson - - -	261	248	3 —	53	658	3 10	
	Ditto - - - - -	333	328	5 —	52 6	862	12 9	
	Carried over		7017	7		17664	10 11	

Per Contra

Cr.

Particulars of 29 WHEAT Invoices and Bills of Parcels which constitute the 13th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1780.			qrs. b.	s. d.	l. s. d.
Nov. 16	36	Portsmouth -	577	50	1442 10 —
18	37	London - -	586 6	46	1349 10 6
	38	Plymouth - -	390	46 6	906 15 —
28	39	Portsmouth -	430	46 6	999 15 —
	40	London - -	610 7	46 6	1420 5 8½
30	41	Plymouth - -	569	50	1422 10 —
Dec. 2	42	London - -	467 3	50	1168 8 9
7	43	Portsmouth -	402	53 6	1075 7 —
	44	{ per Adams to Ply- mouth - - }	214 4	45 6	487 19 9
		{ per Ships to ditto }	290	53 6	775 15 —
9	45	London - -	879 6	53 6	2353 6 7½
12	46	Dover - - -	270	53 6	722 5 —
13	47	London - -	470 5	52 6	1235 7 9¾
	48	London - -	334 7	52 6	879 — 11¼
		King's Mills -	385 5	52	1002 12 6
16	49	{ and Hooper's Granary }	120	51	306 — —
		{ King's Mills - and }	90	50	225 — —
16	50	{ King's Mills - and }	329 3	52	856 7 6
		{ Hooper's Granary }	150	51	382 10 —
		{ New Mills - }	50	48	120 — —
21	51	{ Red House - }	173 7	49	425 19 10½
		{ London - - }	153 6	51	392 1 3
	52		255 2	50	638 2 6
Carried over			8200 5		20587 10 8½

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		<i>qrs.</i>	<i>qrs. b.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1780	Brought over - - -	- - -	7017 7			17664	10	11
Dec. 11	J. and N. Stonard - - -	610	641 4 at	52	6	1683	18	6
	John Hoile - - -	100	85 —	52		219	9	6
	John Webb - - -	12	14 7 —	52		38	13	6
	Job Ost - - -	83	81 2 —	52		211	5	—
	Robert Collier - - -	107	107 —	51	6	275	7	—
	Peter Jones - - -	42	41 5 —	51		106	2	10
	John Webb - - -	100	99 2 —	51		253	1	9
	D. Appleton and Co. - - -	335	312 2 —	51		796	4	9
	C. Atkinson - - -	158	163 4 —	51		416	18	6
	D. Appleton and Co. - - -	170	173 1 —	50		432	16	3
	Rondeau and Co. - - -	40	42 1 —	50		105	6	—
	Robert Collier - - -	52	40 —	48		96	—	—
13	John Webb - - -	23	20 7 —	50		52	3	9
	C. Atkinson - - -	320	139 4 —	49	6	345	5	3
	Ditto - - -	143	123 —	49		301	7	—
18	Ditto - - -	330	340 1 —	48		816	6	—
	Ditto - - -	101	115 5 —	47		271	14	—
	J. and N. Stonard - - -	390	397 2 —	48		953	8	—
	Ditto - - -	270	229 4 —	47		539	6	6
13	C. Atkinson - - -	24	24 2 —	49		59	8	3
10	W. Adams, delivered } at Plymouth - - - }	215	214 4 —	45	6	487	19	9
Nov. 6	Scott and Willes - - -	28	27 1 —	50		67	16	3
Dec. 22	C. Atkinson - - -	307	308 5 —	50		771	11	3
27	Ditto - - -	209	199 5 —	51	6	514	—	8
	Ditto - - -	85	105 1 —	51		268	1	4
	Ditto - - -	192	190 1 —	50	6	480	1	2½
	Ditto - - -	40	37 5 —	50		94	1	3
	Ditto - - -	13	12 —	49	6	29	14	—
1781	Ditto - - -	—	17 2 —	49		42	5	3
Jan. 1	Ditto - - -	23	23 —	52		59	16	—
	Ditto - - -	48	47 2 —	52		122	17	—
	J. and N. Stonard - - -	230	234 6 —	52		610	7	—
	C. Atkinson - - -	15	15 —	51	6	38	12	7
Thirteenth Clearance and Settling			11641 4			29225	16	9½

Per Contra

Cr.

Particulars of 29 WHEAT Invoices and Bills of Parcels which constitute the 13th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1780.			<i>qrs. b.</i>	<i>s. d.</i>	<i>l. s. d.</i>
		Brought over -	8200 5	-	20587 10 8 $\frac{3}{4}$
Dec. 21	53	Hooper's Granary {	100	51	255 — —
			108	49 6	267 6 —
26	54	London - - {	106	48	254 8 —
			113 7	49	278 19 10
	55	Hooper's Granary {	103	47	242 1 —
			163 5	49	400 17 7 $\frac{1}{2}$
	56	Hooper's Granary {	105 3	47 6	250 5 3 $\frac{3}{4}$
			182	49	445 18 —
28	57	Hooper's Granary {	210	49	514 10 —
			232 2	48 6	563 4 1 $\frac{1}{2}$
	58	Portsmouth -	260	51	663 — —
30	59	London - - -	260 1	51 6	669 16 5 $\frac{1}{4}$
	60	{ New Mills - }	208 5	51 6	537 4 2
		{ Hooper's Granary }	105 7	50	264 13 9
1780.					
Jan. 4	61	Portsmouth - -	246	51 6	633 9 —
	62	{ Granaries at the }	216 2	51	551 8 9
		{ Old Mills - }	100	50	250 — —
			69 6	49	170 17 9
	63	{ Granaries at the }	120 1	51	306 6 4 $\frac{1}{2}$
		{ Old Mills - }	110	50	275 — —
11	64	Plymouth - -	320	52 9	844 — —
Thirteenth Settling		proved - - -	11641 4		29225 16 9 $\frac{3}{4}$

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		<i>qrs.</i>	<i>qrs. b.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1781. Jan. 8	Scott and Willes	233	230	5	at 53	611	3	1
	Ditto - - - -	67	72	4	— 49	177	12	6
	John Giles - - -	50	50	—	49	122	10	—
	Daniel Appleton -	90	91	4	— 52	237	18	—
	Ditto - - - -	140	136	7	— 49	335	6	9
	Ditto - - - -	34	31	—	48	74	8	—
	John Hoile - - -	50	50	—	48	120	—	—
	Ditto - - - -	86	85	2	— 50	212	19	6
	John Webb - - -	169	169	—	52	439	8	—
	Ditto - - - -	172	172	3	— 50	430	18	9
	Job Off - - - -	87	87	—	51 6	224	—	6
	Ditto - - - -	26	26	4	— 48 6	64	5	3
	Robert Collier -	59	59	4	— 51	151	14	6
	Ditto - - - -	72	72	4	— 49	177	6	—
	J. and N. Stonard	353	353	2	— 53	936	2	—
	C. Atkinson - -	45	44	4	— 48	106	16	—
	Ditto - - - -	71	67	—	49	164	3	—
	Ditto - - - -	181	186	7	— 51 6	481	4	—
	Ditto - - - -	100	100	—	51	255	—	—
	Ditto - - - -	36	34	7	— 52	90	13	6
15	Ditto - - - -	144	129	1	— 52 6	338	19	—
	Ditto - - - -	114	151	5	— 50	379	1	3
22	Ditto - - - -	216	218	7	— 53	580	—	4
	Ditto - - - -	8	8	1	— 50	20	6	3
	Ditto - - - -	38	32	5	— 51	83	3	10
29	Ditto - - - -	57	54	2	— 53	143	15	3
Feb. 5	J. and N. Stonard	188	176	6	— 54 6	481	12	10
	Daniel Appleton -	102	81	1	— 53	214	19	7
	Robert Collier -	85	80	—	52	208	—	—
	John Webb - - -	172	170	2	— 53	451	3	3
	John Collard - -	170	172	—	52 6	451	10	—
	Scott and Willes -	218	204	7	— 54 6	558	5	7
	Ditto - - - -	15	15	—	48	36	—	—
	Carried over		3615	6		9360	6	6

Per Contra

Cr.

Particulars of 9 WHEAT Invoices and Bills of Parcels which constitute the 14th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.		Nominal Price.		Amount.		
			qrs.	b.	s.	d.	l.	s.	d.
1781.									
Jan. 16	65	{ Portsmouth - per Hutchings	190		52		494	—	—
		{ Ditto per Cape -	120		51		306	—	—
		{ Ditto per Ruffell	77		50		192	10	—
			230	3	52		598	19	6
	17	{ Granaries at the	224	5	51		572	15	10½
		{ Old Mills	133	7	49		327	19	10½
			132		48		316	16	—
			230	2	53		610	3	3
	27	{ Ditto	222		52		577	4	—
			259	2	51		661	1	9
Feb. 5	68	Portsmouth -	207		52	6	543	7	6
	69	{ Old Mills -	220	7	51		563	4	7
		{ New Mills -	142		53		376	6	—
			70	4	54	6	192	2	3
			65		53		172	5	—
	10	{ Granaries at the	61	1	54	6	166	11	3½
		{ Old Mills	30	2	53		80	3	3
			1	1	53		2	19	7½
			15	6	54	6	42	18	4½
			98	7	54		266	19	3
			6	2	53		16	11	3
	71	{ Ditto - - -	36		52		93	12	—
			32	7	51		83	16	7½
			46	1	50		115	6	3
Carried over			2853	1			7373	12	6

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.				Amount.		
		<i>qrs.</i>	<i>qrs.</i>	<i>b.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1781.	Brought over - - -		36	15	6		93	60	6 6
Feb. 5	Job Off - - - -	65	65		at	53	172	5	—
7	C. Atkinson - - -	36	32	6	—	51	83	10	3
	Ditto - - - - -	68	67	1	—	50	167	16	—
	Ditto - - - - -	101	99		—	54	267	6	—
	Ditto - - - - -	36	36		—	52	93	12	—
	Ditto - - - - -	6	5	4	—	53	14	11	6
12	J. and N. Stonard -	400	428	5	—	55	1178	14	—
	Scott and Willes -	157	151		—	55	415	5	—
	C. Atkinson - - -	195	159	6	—	53 6	427	6	7
	Ditto - - - - -	27	26	3	—	51	67	5	—
	Ditto - - - - -	29	27	6	—	48	66	12	—
	Ditto - - - - -	14	14		—	50	35	—	—
Fourteenth Clearance and Settling			47	28	5		123	49	9 10

Per Contra

Cr.

Particulars of 9 WHEAT Invoices and Bills of Parcels which constitute the 14th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.		Nominal Price.		Amount.		
1781.		Brought over -	qrs.	b.	s.	d.	l.	s.	d.
			28	53			73	73	12
			11	3	54	6	30	9	4½
			39	6	53		10	5	6
			12	3	52	6	32	2	6
Feb.	10	72	55	4	52	6	14	5	9
			49		52		12	7	—
			59	4	51		15	1	6
			72	4	49		17	7	6
			37	6	55		10	3	—
			27	1	53		7	1	1½
17	73	{ Granaries at the Old Mills }	74	3	53	6	19	8	—½
			51		51		13	0	—
			21		50		5	2	—
			10	9	55		3	0	10½
20	74	Plymouth - -	10	7	53	6	2	9	9½
			80		52		20	8	—
27	75	London - -	36	8	52	3	9	6	1½
Fourteenth and last		Settling proved	47	28			12	3	49
				5				9	10

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		<i>qrs.</i>	<i>qrs. b.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1778.								
July 27	John Page and Co. -	18	18 2	at	32	29	4	—
Aug. 3	John Webb - - -	18	16 5	—	31	25	15	4½
	John Huggens - -	4	4	—	32	6	8	—
	E. Browne and Byles	60	60 6	—	31 6	95	13	7½
10	John Webb - - -	11	10 7	—	31	16	17	1½
	Daniel Appleton - -	21	19 6	—	30	29	12	6
	C. Atkinson - - -	11	10 7	—	32	17	8	—
12	Peter Brown and Co.	12	12 1	—	32	19	8	—
	John Hewetson - -	5	5	—	29	7	5	—
	Robert Wilfon - -	90	98 4	—	30	147	15	—
14	Scott and Willes - -	14	13 2	—	33	21	17	3
	C. Atkinson - - -	4	3 3	—	32	5	8	—
	Shrimpton and Co. -	200	200	—	31	310	—	—
17	Peter Brown and Co.	10	8 7	—	33 6	14	17	3¾
	C. Atkinson - - -	82	80	—	33	132	—	—
5	Daniel Appleton - -	14	13 6	—	31	21	6	3
7	Scott and Willes - -	10	9 6	—	31	15	2	3
	First Clearance and Settling		585 6			915	17	8½

Dr. Viſtualling-Office in Account current with C. Atkinſon.

When bought.	Of whom bought.	Suppoſed Quantity.	Real Quantity and Price.			Amount.		
1778		qrs.	qrs.	b.	s. d.	l.	s.	d.
Aug. 24	Daniel Appleton - -	5	5	4 at	31	8	10	6
28	C. Atkinſon - -	113	84	1 —	34	143	—	3
Sept. 11	Joſeph Burch - -	33	30	1 —	35 6	53	9	5 $\frac{1}{4}$
	C. Atkinſon - -	240	234	7 —	35 6	416	18	— $\frac{3}{4}$
13	Scott and Willes - -	15	14	4 —	35	25	7	6
	C. Atkinſon - -	13	12	1 —	36	21	16	6
21	Edwards, Brown & Co.	21	21	4 —	35	37	12	6
	John Page and Co. -	26	26	—	34	43	12	—
28	Nelſon and Trotman	85	84	4 —	35	147	17	6
30	Daniel Appleton - -	23	22	1 —	36	39	16	6
	Scott and Willes - -	10	10	2 —	36	18	9	—
	C. Atkinſon - -	75	72	6 —	36	130	19	—
	Ditto - - - -	15	15	—	36 6	27	7	6 $\frac{3}{4}$
	Jof. Shrimpton & Co.	50	48	1 —	36	86	12	6
	Ditto - - - -	75	75	4 —	35 6	134	—	3
	Ditto - - - -	48	18	1 —	35	31	14	4 $\frac{1}{2}$
	Joſeph Burch - -	52	52	1 —	36	93	16	6
	Ditto - - - -	7	6	6 —	35	11	16	3
	Edwards and Co. - -	8	8	—	35	14	—	—
	Nelſon and Trotman	25	22	4 —	35 6	39	18	9
	John Webb - -	22	15	5 —	34	26	11	3
Second Clearance and Settling			880	1		1553	6	2 $\frac{1}{4}$

Per Contra

Cr.

Particulars of 2 PEA Bills of Parcels which constitute the 2d Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1778.			grs. b.	s. d.	l. s. d.
Sept. 18	2	London - - {	84 1	34	143 — 3
			273 7	35 6	486 2 6 $\frac{1}{4}$
			41 5	34	70 15 3
Oct. 6	3	London - - {	153 3	35	268 8 1 $\frac{1}{2}$
			5 4	31	8 10 6
			98 —	35 6	173 19 —
			223 5	36	402 10 6
Second Settling proved			880 1		1553 6 2 $\frac{1}{4}$

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		<i>qrs.</i>	<i>qrs.</i>	<i>b.</i>	<i>s.</i> <i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1778.								
Oct. 12	Peter Brown and Co.	43	43	at	37	79	11	—
	Jof. Shrimpton and Co.	15	14	1	— 37	26	2	7½
	C. Atkinson - - -	130	126	4	— 37	234	—	6
	Nelson and Trotman	50	55	7	— 36	100	11	6
14	Ditto - - - - -	37	37	—	37	68	9	—
	C. Atkinson - - -	60	57	6	— 37	106	16	9
	Jof. Shrimpton and Co.	44	33	5	— 36	60	10	6
19	Bolas and Robson -	34	31	7	— 37	58	19	4½
	C. Atkinson - - -	47	43	4	— 37	80	9	6
	Geo. Nelson - - -	35	36	3	— 37	67	5	10½
	J. and N. Stonard -	12	4	5	— 36	8	6	6
	Third Clearance and Settling		484	2		891	3	1½

Per Contra

Cr.

Particulars of 1 PEA Bill of Parcels which constitutes the 3d Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1778.			qrs. b.	s. d.	l. s. d.
Oct. 27	4	London - - {	390 1	37	721 14 7½
			94 1	36	169 8 6
	Third	Settling proved	484 2		891 3 1½

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		<i>qrs.</i>	<i>qrs. b.</i>	<i>s. d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
1778								
Oct. 26	Jof. Shrimpton and Co.	64	62 5 at	37		115	17	1
	C. Atkinson - - -	16	15 3 —	37		28	8	10
	Scott and Willes - -	27	27 3 —	36		49	5	6
28	Thomas Stone - - -	45	40 3 —	37		74	13	10
	C. Atkinson - - -	50	47 4 —	37		87	17	6
	George Nelson - - -	122	109 5 —	36 6		200	1	3
30	Scott and Willes - -	22	22 3 —	37		41	7	10
	C. Atkinson - - -	315	313 2 —	37		579	10	3
	J. and N. Stonard - -	11	10 6 —	37		19	17	9
	Joseph Burch - - -	64	29 1 —	36		52	8	6
Nov. 4	John Hewitson - - -	13	13 1 —	36 6		23	19	—
9	George Nelson - - -	35	20 7 —	36		37	11	6
	Jof. Shrimpton and Co.	80	76 6 —	36		138	3	—
	Daniel Appleton - -	37	36 7 —	36		66	7	6
	William Cobbold - -	35	35 6 —	36		64	7	—
	Joseph Burch - - -	10	10 3 —	35 6		18	8	3
	John Giles - - -	10	9 —	36		16	4	—
11	Scott and Willes - -	11	11 —	35		19	5	—
16	James Hunter - - -	30	29 5 —	37		54	16	1
	C. Atkinson - - -	114	104 4 —	36		188	2	—
	Ditto - - - - -	4	3 4 —	35 6		6	4	6
Dec. 2	Birkett and Co. - -	50	50 3 —	34		85	12	9
	Fourth Clearance and Settling		1080 1			1968	8	11

Per Contra

Cr.

Particulars of 2 PEA Bills of Parcels which constitute the 4th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1778.			<i>qrs. b.</i>	<i>s. d.</i>	<i>l. s. d.</i>
Nov. 14	5	London - -	530 2	37	980 19 3
Dec. 10	6	London - -	549 7	35 11	987 9 8
Fourth Settling proved			1080 1		1968 8 11

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		<i>qrs.</i>	<i>qrs. b.</i>	<i>s. d.</i>		<i>l. s. d.</i>		
1778 Dec. 2	Birkett and Fothergill	45	45 at	34 6		77 12 6		
	C. Atkinson - - -	570	560 6 —	34 6		967 5 10		
	Jof. Shrimpton and Co.	29	29 —	34		49 6 —		
	C. Atkinson - - -	540	536 1 —	34		911 8 3		
1779 Jan. 6	Jof. Shrimpton and Co.	52	50 5 —	33 6		84 15 11		
	P. Brown and Co. -	33	33 1 —	33		54 11 1		
	Birkett and Co. - -	50	50 6 —	33		83 14 9		
	George Nelson - -	82	79 —	33		130 7 —		
8	Ditto - - - - -	17	17 —	33 6		28 9 6		
	Jof. Shrimpton and Co.	70	50 —	33		82 10 —		
	Daniel Appleton - -	30	31 —	33 6		51 18 6		
	C. Atkinson - - -	28	21 5 —	33 6		36 6 6		
	Fifth Clearance and Settling		1504 —			2558 5 10		

Per Contra

Cr.

Particulars of 3 PEA Bills of Parcels which constitute the 5th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1778.			qrs. b.	s. d.	l. s. d.
Dec. 24	7	London - - {	605 6	34 6	1044 18 4
			29	34	49 6 —
1779.					
Jan. 11	8	London - - {	510 4	34	867 17 —
			25 5	34	43 11 3
			120 2	33 6	201 8 4½
21	9	London - - {	212 7	33	351 4 10½
Fifth Settling proved			1504 —		2558 5 10

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		<i>qrs.</i>	<i>qrs. b.</i>	<i>s. d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
1779.								
Jan. 20	C. Atkinson - - -	648	506 6	at 33		836	2	9
29	Jof. Shrimpton and Co.	24	14	— 32		22	8	—
Feb. 8	Ditto - - - - -	80	84 1	— 32		134	12	—
	Ditto - - - - -	120	122 4	— 31		189	17	6
15	Scott and Willes - -	29	28 3	— 30		42	11	3
	Edwards and Co. -	52	34 7	— 30		52	6	3
17	George Nelson - -	260	178 3	— 30		267	11	3
19	Peter Brown and Co. -	13	11	— 30		16	10	—
22	Scott and Willes - -	19	18 7	— 31		29	5	—
24	John Hewetson - -	13	13 1	— 30		19	13	9
Mar. 3	Browne and Byles - -	12	12 1	— 31		18	15	10
	Edwards and Co. - -	38	18 6	— 31		29	1	3
	John Giles - - - -	20	19 3	— 31		30	—	7
	Scott and Willes -	20	20 1	— 30		30	3	9
	Joseph Burch - - -	22	21 3	— 30		32	1	3
8	Peter Brown and Co.	20	23 1	— 32		37	—	—
	James Hunter - - -	20	19 4	— 32		31	4	—
	Browne and Byles -	25	25	— 31 6		39	7	6
	Edwards and Co. - -	40	40 7	— 31 6		64	7	6
	Scott and Willes -	10	10 5	— 31		16	9	4
	Browne and Byles - -	45	45 7	— 30		68	16	3
24	C. Atkinson - - -	215	211 3	— 34		359	6	9
	James Hunter - - -	7	7 2	— 34		12	6	6
	Garner and Ashmore	35	31 7	— 34		54	3	9
	Edwards, Brown and Co.	70	64 4	— 33 6		108	—	9
	Stonard and Son - -	6	5 4	— 33		9	1	6
	Browne and Byles -	4	3 4	— 32		5	12	—
	John Hoile - - - -	21	21	— 31		32	6	6
	Edward Fairbrafs - -	3	3 4	— 30		5	5	—
26	C. Atkinson - - -	160	155 2	— 34 6		267	16	1
	Scott and Willes -	137	132 2	— 34		224	16	6
	Edwards, Brown & Co.	71	45	— 34		76	10	—
	Jof. Shrimpton and Co.	100	102 2	— 34		173	16	6
	Carried over		2052	—		3337	6	10

Per Contra

Cr.

Particulars of 5 PEA Bills of Parcels which constitute the 6th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1779.			grs. b.	s. d.	l. s. d.
Feb. 11	10	London - - -	595 2	33	982 3 3
			100	32	160 — —
24	11	London - - - {	120	31	186 — —
			164 4	30	246 15 —
Carried over			979 6		1574 18 3

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.				Amount.		
		<i>qrs.</i>	<i>qrs.</i>	<i>b.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1779.	Brought over - - -	- - -	20	52			3337	6	10
Mar. 26	C. Atkinson - - -	13	12	2	—	33	20	4	3
29	Scott and Willes - -	210	203	5	—	34	346	3	3
	Edwards, Brown & Co.	79	15	—	33	6	25	2	6
	Ditto - - - - -	24	13	—	33		21	9	—
	Jof. Shrimpton and Co.	160	100	3	—	34	170	12	9
	C. Atkinson - - -	430	420	7	—	34	715	9	9
	Jof. Shrimpton and Co.	60	59	1	—	33	99	—	8
Apr. 5	Edwards and Co. - -	43	41	1	—	33	67	17	—
	Jof. Shrimpton and Co.	60	47	5	—	33	78	11	7
	Edwards and Co. - -	55	51	7	—	33	85	11	10
19	Ditto - - - - -	200	15	—	33		24	15	—
	C. Atkinson - - -	30	29	5	—	33	48	17	7
	Ditto - - - - -	3	2	—	32		3	4	—
	Sixth Clearance and Settling		3063	4			5044	6	—

Per Contra

Cr.

Particulars of 5 PEA Bills of Parcels which constitute the 2d Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
			<i>qrs. b.</i>	<i>s. d.</i>	<i>l. s. d.</i>
1779.		Brought over -	979 6		1574 18 3
March 25	12	London - - {	222 7	31	345 9 1½
			134 6	32	215 12 —
			167 5	34	284 19 3
April 8	13	London - - -	822 1	34	1397 12 3
29	14	London - - -	736 3	33 3½	1225 15 1½
Sixth Settling proved			3063 4		5044 6 —

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		<i>qrs.</i>	<i>qrs.</i>	<i>b.</i>	<i>s.</i> <i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1779.								
May 10	Edwards, Brown & Co.	45	45	6 at.	30	68	12	6
	A. and J. V. Taylor -	110	112	7 —	29	163	13	4
12	Edwards, Brown & Co.	180	174	7 —	32	279	16	—
14	Shrimpton and Co. -	135	136	5 —	32	218	12	—
	C. Atkinson - - -	166	159	—	32	254	8	—
17	Edwards, Brown & Co.	145	60	—	32	96	—	—
	Scott and Willes - -	37	37	5 —	32	60	4	—
	William Cobbold -	10	10	1 —	31 6	15	18	11
	Edwards, Brown & Co.	85	81	7 —	30 6	124	17	2
19	Browne and Byles -	25	24	4 —	31	37	19	6
24	Shrimpton and Co. -	84	86	5 —	32 6	140	15	3
	C. Atkinson - - -	30	30	—	32 6	48	15	—
	Daniel Appleton - -	15	14	3 —	32	23	—	—
	John Huggens - - -	7	7	—	30	10	10	—
28	Edwards and Co. -	7	6	2 —	32 6	10	3	1
June 7	George Nelson -	20	21	2 —	34	36	2	6
	Edwards, Brown & Co.	28	17	—	34	28	18	—
	C. Atkinson - - -	27	26	5 —	34	45	5	3
	Edwards, Brown & Co.	11	11	—	33	18	3	—
	George Nelson - -	35	34	7 —	29	50	11	4
	John Hoile - - -	22	22	—	28	30	13	—
	Scott and Willes - -	34	34	2 —	28	47	19	—
14	Scott and Willes - -	22	20	—	34	34	—	—
	Hollingsworth and Son	18	18	—	33	29	14	—
18	Jof. Shrimpton & Co.	40	40	1 —	35	70	4	4
	William Cobbold -	11	11	1 —	32	17	16	—
21	Scott and Willes - -	11	10	5 —	33	17	10	7
	James Moffatt - -	5	5	4 —	31	8	10	6
23	Scott and Willes - -	6	5	6 —	35	10	1	3
	John Webb - - -	37	35	7 —	34	60	19	9
25	C. Atkinson - - -	460	456	—	36	820	16	—
	Ditto - - - - -	12	11	2 —	35	19	13	9
	Hollingsworth and Son	20	18	7 —	35	33	—	7
28	C. Atkinson - - -	110	109	2 —	36	196	13	—
	Ditto - - - - -	13	12	1 —	35	21	4	4
	Seventh Clearance and Settling		1909	—		3151	—	11

Per Contra

Cr.

Particulars of 4 PEA Bills of Parcels which constitute the 7th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1779.			qrs. b.	s. d.	l. s. d.
May 18	15	London - - }	112 7	29	163 13 4 $\frac{1}{2}$
			45	30	67 10 —
			478 5	32	765 16 —
June 7	16	London - -	333	32	532 16 —
25	17	London - -	690 2	35	1207 18 9
30	18	London - -	249 2	33 2	413 6 9 $\frac{1}{2}$
Seventh		Settling proved	1909 -		3151 — 11

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.				Amount.		
		<i>qrs.</i>	<i>qrs.</i>	<i>b.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1779.									
June 28	J. Shrimpton and Co.	10	10	3	at	36	18	13	6
	Edwards, Brown, & Co.	8	7	2	—	36	13	1	—
July 5	C. Atkinson - - -	204	205	4	—	36 6	375	—	9
7	J. Shrimpton and Co.	31	15	6	—	36	28	7	—
9	Scott and Willes - -	780	250	—	—	30	375	—	—
12	Hollingsworth and Son	30	18	6	—	35	32	16	3
	N. Cooper - - -	8	7	7	—	35	13	15	7
	R. Wilson - - -	520	501	5	—	30	752	8	9
14	George Nelson - -	1020	616	7	—	30	925	6	3
16	J. Shrimpton and Co.	28	27	4	—	35	48	2	6
	C. Atkinson - - -	84	78	4	—	35	137	7	6
19	J. Shrimpton and Co.	38	40	3	—	34	68	12	9
28	John Page and Co. -	32	32	4	—	31	50	7	6
Aug. 2	John Dunkin - - -	25	25	—	—	32	40	—	—
	Joseph Burch - - -	8	8	—	—	30	12	—	—
	John Huggens - - -	140	142	4	—	30	213	—	—
4	Edwards and Co. - -	22	20	4	—	31	31	15	6
	W. Castle - - -	15	15	—	—	30	22	10	—
	John Giles - - -	46	45	4	—	28	63	14	—
July 26	John Webb - - -	16	15	6	—	33	25	19	9
	Ditto - - -	60	61	1	—	32	97	16	—
Aug. 6	Joseph Burch - - -	10	10	4	—	30	15	15	—
9	John Webb - - -	14	13	7	—	31	21	10	1
	Page and Co. - - -	33	34	3	—	30	51	11	3
	Thomas Smith - - -	19	19	—	—	27	25	13	—
	Ditto - - -	5	4	4	—	24	5	8	—
11	C. Atkinson - - -	70	71	4	—	32	114	8	—
	Ditto - - -	5	4	1	—	31 6	6	9	11
	Shrimpton and Co. -	32	32	—	—	31 6	50	8	—
	Daniel Appleton - -	35	35	—	—	31 6	55	2	6
16	John Huggens - - -	27	26	4	—	31	40	19	6
	Thomas Rayner - - -	10	9	4	—	31	14	12	—
	Scott and Willes - -	200	87	4	—	30	131	5	—
	Carried over		2494	5			3878	16	10

Per Contra

Cr.

Particulars of 8 PEA Bills of Parcels which constitute the 8th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1779.			<i>qrs. b.</i>	<i>s. d.</i>	<i>l. s. d.</i>
July 17	1	London - - }	168 7	36	303 19 6
			455 2	30	683 1 3
27	2	London - - }	168	35	294 — —
			369 1	30	553 13 9
Aug. 4	3	London - - }	150	32	240 — —
			545 7	30	818 16 3
Carried over			1857 2		2893 10 9

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
1779.		qrs.	qrs.	b.	s. d.	l.	s.	d.
	Brought over - - -	- - -	2494	5		3878	16	10
Aug. 16	Edward Reynolds - -	15	14	4	at 29	21	—	6
18	John Dunkin - - -	13	12	2	— 30	18	7	6
20	Edwards, Brown & Co.	18	18	—	— 31	27	18	—
	Bush and Miers - - -	110	110	—	— 30	165	—	—
23	Shrimpton and Co. -	57	47	3	— 32	75	16	—
	Daniel Peake - - -	3	2	6	— 30	4	2	6
	Daniel Appleton - -	7	6	2	— 30	9	7	6
	Bush and Miers - - -	100	100	—	— 29	145	—	—
	John Hewitson - - -	9	8	7	— 29	12	17	4
	Daniel Peake - - -	15	15	—	— 28 6	21	7	6
	Scott and Willes - -	14	13	4	— 31	20	18	6
	Ditto - - - - -	100	113	—	— 27	152	11	—
30	Edwards and Co. - -	35	41	2	— 32	66	—	—
	George Covill - - -	4	3	4	— 31	5	8	6
	Thomas Rayner and Co.	20	20	—	— 30	29	15	9
	Thomas Smyth - - -	11	11	4	— 30	17	5	—
	Joseph Burch - - -	13	13	—	— 30	19	10	—
	Edward Reynolds - -	8	8	—	— 29	11	12	—
Sept. 1	John Webb - - - -	18	13	—	— 32 6	21	2	6
	J. Shrimpton and Co.	93	94	2	— 32 6	153	3	1
	Edwards and Co. - -	10	10	4	— 31	16	5	6
6	Scott and Willes - -	5	4	3	— 33	7	4	4
	William Castle - - -	38	17	6	— 30	26	12	6
	Daniel Appleton - -	4	3	4	— 29	5	1	6
	John Page and Co. -	10	9	—	— 29	12	19	—
8	John Webb - - - -	15	14	7	— 34	25	5	9
	Birkett and Fothergill	25	25	4	— 34	43	7	—
13	Edwards, Brown & Co.	10	10	—	— 35	17	10	—
	Scott and Willes - -	49	48	7	— 35	85	10	7
	C. Atkinson - - - -	242	238	1	— 35	416	14	4
	Ditto - - - - -	78	75	7	— 35	132	15	7
	John Webb - - - -	14	13	6	— 34 6	23	14	4
	Carried over		3632	6		5690	—	5

Per Contra

Cr.

Particulars of 8 PEA Bills of Parcels which constitute the 8th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1779.			<i>grs. b.</i>	<i>s. d.</i>	<i>l. s. d.</i>
		Brought over -	1857 2		2893 10 9
Aug. 12	4	London - -	240	32	384 - -
			269 2	30	403 17 6
25	5	London - -	300	30	450 - -
			94 5	31	146 13 4½
Carried over			2761 1		4278 1 7½

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
1779.		<i>qrs.</i>	<i>qrs. b.</i>	<i>s. d.</i>		<i>l. s. d.</i>		
	Brought over - - -	- - -	3632 6			5690	—	5
Sept. 13	Birkett and Fothergill	9	8 3	at 34		14	4	9
	Daniel Appleton -	77	76	— 34		129	4	—
	George Covill - -	3	3	— 32		4	16	—
	John Hoile - - -	27	30 7	— 31		47	10	10
	John Huggens - -	9	8 4	— 31		13	3	6
15	Daniel Appleton -	9	9 1	— 30		13	13	9
17	J. Shrimpton and Co.	65	51 7	— 34		88	3	9
	John Hewetson - -	4	4 1	— 32		6	12	—
	Edwards and Co. -	6	5 3	— 32		8	12	—
20	Ditto - - - - -	40	36	— 34 6		62	2	—
	Scott and Willes -	40	35	— 34		59	10	—
	C. Atkinson - - -	122	115 6	— 34		196	15	6
22	J. Shrimpton and Co.	120	60 3	— 34		102	12	9
27	Peter Jones - - -	9	9 4	— 28		13	6	—
20	C. Atkinson - - -	—	21 6	— 34		36	19	6
	Ditto - - - - -	5	— 5	— 32 6		1	—	3 $\frac{3}{4}$
	Eighth Clearance and Settling		4109 —			6488	7	— $\frac{3}{4}$

Per Contra

Cr.

Particulars of 8 PEA Bills of Parcels which constitute the 8th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.		Nominal Price.		Amount.		
1779.			grs.	b.	s.	d.	l.	s.	d.
		Brought over -	2761	1			4278	1	7 $\frac{1}{4}$
Sept.	7	6	London - -	100	29		145	—	—
				395	32		633	8	—
	25	7	London - -	450	35		787	10	—
				116	34		197	4	—
Oct.	7	8	London - -	286	31	3 $\frac{1}{4}$	447	3	5 $\frac{1}{2}$
Eighth Settling proved			4109	—			6488	7	— $\frac{1}{4}$

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		<i>grs.</i>	<i>grs. b.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1779. Sept. 27	C. Atkinson - - -	310	295 3	at	33 6	494	15	—
	Ditto - - - - -	461	456	—	33	752	8	—
	Ditto - - - - -	10	refused	—	33 6	—	—	—
29	Ditto - - - - -	260	261 5	—	32	418	12	—
Oct. 5	Edwards and Co. - -	290	231 2	—	30	346	17	6
15	Scott and Willes -	32	32 2	—	30	48	7	6
	John Giles - - -	10	9	—	28	12	12	—
22	Scott and Willes -	14	13 3	—	30	20	1	3
4	C. Atkinson - - -	387	375 1	—	31	581	8	10
Nov. 1	John Webb - - -	93	92 3	—	30	138	11	3
	Shrimpton and Co. -	141	117 4	—	30	176	5	—
	Edwards and Co. -	52	52 2	—	29	75	15	3
	H. Hewitt - - -	23	22 5	—	28	31	13	6
3	Edwards and Co. -	126	138 5	—	29	201	—	1
10	Scott and Willes -	46	47 1	—	30	70	13	9
	C. Atkinson - - -	1108	1093 7	—	30	1640	16	3
12	Jof. Shrimpton and Co.	190	187 3	—	29	271	13	10
17	Edwards and Co. -	26	25 2	—	29	36	12	3
	C. Atkinson - - -	292	291 3	—	29	422	9	9
	Ditto - - - - -	6	4 1	—	28 9	5	18	7
	Ninth Clearance and Settling		3746 4			5746	11	7

Per Contra

Cr.

Particulars of 7 PEA Bills of Parcels which constitute the 9th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
			<i>qrs. b.</i>	<i>s. d.</i>	<i>l. s. d.</i>
1779. Oct. 16	9	London - - -	547 6	33	903 15 9
21	10	London - - -	542 1	32	867 8 —
Nov. 5	11	London - - -	580 7	30	871 6 3
16	12	London - - -	675 3	30	1013 1 3
Dec. 2	13	London - - -	574 5	30	861 18 9
9	14	London - - -	545 3	29 6	804 8 6½
18	15	London - - -	280 3	30 3½	424 13 —¼
Ninth Settling proved			3746 4		5746 11 7

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.				Amount.		
		qrs.	qrs.	b.	s.	d.	l.	s.	d.
1779									
Nov. 29	C. Atkinson - - -	438	336	3	at	29	487	14	10
Dec. 29	E. Browne and Byles	55	54	2	—	27 6	74	11	10
	Scott and Willes - -	50	50	7	—	27 6	69	19	—
	Jof. Shrimpton and Co.	50	14	6	—	27 6	20	5	7
	Edwards and Co. -	17	17	—	—	27	22	19	—
31	Jof. Shrimpton and Co.	100	100	4	—	27	135	13	6
1780									
Jan. 10	Scott and Willes - -	23	22	7	—	28	32	—	6
3	J. and N. Stonard -	20	20	2	—	26 6	26	16	6
26	John Webb - - -	20	18	—	—	29 6	26	11	—
31	John Huggens - -	27	26	4	—	27	35	8	6
	Jof. Shrimpton and Co.	12	11	2	—	30	16	17	6
	Birkett and Co. - -	14	15	—	—	30	22	10	—
	Joseph Burch - - -	15	14	4	—	30	21	15	—
	William Anderfon -	12	13	7	—	29	20	2	4
	Scott and Willes - -	12	11	7	—	31	18	8	1
	Daniel Appleton - -	70	72	—	—	30 6	109	16	—
	William Cobbold -	26	28	—	—	31	43	8	—
	C. Atkinson - - -	239	231	7	—	31	359	8	1
	Ditto - - - - -	94	91	7	—	31	142	8	1
	Ditto - - - - -	56	58	1	—	30 6	88	12	9
	Ditto - - - - -	16	15	7	—	30	23	16	3
Feb. 2	John Webb - - -	9	9	1	—	31	14	2	6
	C. Atkinson - - -	37	34	4	—	31	53	9	6
7	John Webb - - -	33	32	6	—	30 6	49	18	10
	Jof. Shrimpton and Co.	57	23	—	—	31	35	13	—
	Ditto - - - - -	80	50	—	—	30	75	—	—
	Daniel Appleton - -	26	26	2	—	30 6	40	—	7
	Thomas Stone - -	13	13	4	—	30	20	5	—
	J. and N. Stonard -	10	9	4	—	30 6	14	9	9
	Scott and Willes - -	82	81	5	—	31	126	10	4
9	Jof. Shrimpton and Co.	113	108	2	—	30	162	7	6
	Ditto - - - - -	25	16	5	—	29	24	2	1
	Carried over		1630	6			2415	1	5

Per Contra

Cr.

Particulars of 8 PEA Bills of Parcels which constitute the 10th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1780.			<i>qrs. b.</i>	<i>s. d.</i>	<i>l. s. d.</i>
Jan. 8	16	London - -	457 1	28	639 19 6
22	17	London - -	472 5	28 6	673 9 9 $\frac{1}{4}$
Feb. 12	18	London - -	626	31	970 6 —
Carried over			1555 6		2283 15 3 $\frac{1}{4}$

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.		Amount.
1780		qrs.	qrs. b.	s. d.	l. s. d.
	Brought over - - -		1630 6		2415 14 5
Feb. 9	Jof. Shrimpton and Co.	34	31 5 —	30 6	48 4 6
11	C. Atkinson - - -	725	670 1 —	31	1038 13 10
	Ditto - - - - -	11	8 2 —	30	12 7 6
	Ditto - - - - -	55	refused	30	— — —
	Thomas Stone - -	11	11 —	30	16 10 —
	Edwards and Co. -	340	60 —	30	90 — —
14	Jof. Shrimpton and Co.	137	66 —	30	99 — —
	John Webb - - -	64	64 1 —	30	96 3 9
	Scott and Willes -	45	45 —	30	67 10 —
18	Jof. Shrimpton and Co.	68	68 7 —	30	103 6 3
21	Scott and Willes -	17	17 —	30 6	25 18 6
	Edwards and Co. -	100	100 —	29	145 — —
	Brown and Byles -	11	11 2 —	29	16 6 3
	John Webb - - -	53	54 —	30	81 — —
23	Jof. Shrimpton and Co.	96	83 1 —	30	124 13 9
	Scott and Willes -	43	40 7 —	30	61 6 3
	John Giles - - -	34	31 4 —	29	45 13 6
25	Scott and Willes -	78	30 —	30	45 — —
	J. and N. Stonard -	75	refused	30	— — —
	Jof. Shrimpton and Co.	75	25 —	30 6	38 2 6
	S. Covill - - - -	5	4 4 —	27 6	6 3 9
	C. Atkinson - - -	19	18 7 —	30 6	28 15 7
Mar. 1	William Cobbold -	35	29 6 —	29	43 2 9
	Jof. Shrimpton and Co.	70	69 4 —	29 6	102 10 3
3	John Webb - - -	16	15 6 —	29	22 16 9
	Scott and Willes -	45	45 1 —	29	65 8 7
6	William Cobbold -	40	42 2 —	29	61 5 3
8	J. and N. Stonard -	17	16 5 —	29	24 2 —
13	Daniel Appleton -	32	31 4 —	28 6	44 17 9
	Jof. Shrimpton and Co.	150	152 —	28 6	216 12 —
	Joseph Burch - -	60	refused	29	— — —
	Brown and Byles -	60	refused	29	— — —
Carried over			3474 3		5185 12 8

Per Contra

Cr.

Particulars of 8 PEA Bills of Parcels which constitute the 10th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1780.			grs. b.	s. d.	l. s. d.
		Brought over -	1555 6		2283 15 3 $\frac{1}{2}$
Feb. 24	19	London - -	821	30 6	1252 — 6
Mar. 2	20	London - -	374 3	30	561 11 3
7	21	London - -	471	30	706 10 —
Carried over			3222 1		4803 17 — $\frac{1}{2}$

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
1780.		qrs.	qrs.	b.	s. d.	l.	s.	d.
	Brought over - - -		3474	3		5185	12	8
Mar. 15	Edwards and Co. - -	56	44	3	at 28	62	2	6
	Daniel Slade - - -	15	14	6	— 29	21	7	6
17	Ditto - - - - -	19	5	—	27	6	15	—
20	Edwards and Co. - -	43	41	3	— 28 6	58	19	—
	Scott and Willes - -	24	24	3	— 29	35	6	10
22	Edwards and Co. - -	110	107	2	— 26	139	8	6
	Ditto - - - - -	8	8	—	28 6	11	8	—
	Ditto - - - - -	30	20	—	29	29	—	—
	John Webb - - - -	13	12	5	— 29	18	6	1
27	C. Atkinson - - - -	190	187	4	— 30	281	5	—
	Edwards and Co. - -	368	219	1	— 30	328	13	9
	John Webb - - - -	21	20	4	— 29 6	30	4	9
	Birkett and Co. - -	12	refused	—	29	—	—	—
	Jof. Shrimpton and Co.	23	22	3	— 28	31	6	6
	Daniel Appleton - -	12	12	7	— 29	18	13	4
	Ditto - - - - -	10	10	1	— 28	14	3	6
	George Covill - - -	8	8	—	28	11	4	—
29	J. and N. Stonard - -	4	4	—	29	5	16	—
	Edwards and Co. - -	150	145	4	— 28 6	207	6	9
31	C. Atkinson - - - -		5	—	27	6	15	—
	Ditto - - - - -		3	5	— 28	5	1	5 $\frac{3}{4}$
	Tenth Clearance and Settling		4390	6		6508	16	1 $\frac{3}{4}$

Per Contra

Cr.

Particulars of 8 PEA Bills of Parcels which constitute the 10th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.		Nominal Price.		Amount.		
1780.			qrs.	b.	s.	d.	l.	s.	d.
		Brought over -	3222	1			4803	17	$\frac{3}{4}$
24	22	London - -	694	4	29	6	1024	7	9
Apr. 3	23	London - -	474	1	28	8 $\frac{1}{2}$	680	11	4
Tenth Settling proved			4390	6			6508	16	1 $\frac{1}{2}$

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
1780.		qrs.	qrs.	b.	s. d.	l.	s.	d.
Mar. 27	Birkett and Co. - -	12	11	6 at	29	17	—	6
April 3	Daniel Appleton - -	13	1	4 —	28	2	2	—
7	John Webb - - -	32	30	6 —	29	44	11	9
10	Jof. Shrimpton and Co.	65	66	5 —	31	103	5	4
	Scott and Willes - -	19	17	7 —	31	27	14	1
	Hollingsworth and Co.	20	20	3 —	31	31	11	7
	Peter Jones - - -	16	16	1 —	30	24	2	9
	Edwards and Co. - -	18	15	6 —	30	23	12	6
	Ditto - - - - -	20	21	—	29	30	9	—
	Shrimpton and Co. -	5	4	5 —	29	6	14	1
	Geo. Covill - - -	16	16	4 —	28 6	23	6	6
	Daniel Appleton - -	11	11	2 —	27 6	15	9	4
14	Birkett and Co. - -	15	15	2 —	31	23	12	6
17	Scott and Willes - -	10	9	4 —	31	14	14	6
	Edwards and Co. -	85	82	—	30 6	125	1	—
	Robert Collier - -	12	12	—	28 6	17	2	—
21	Daniel Appleton - -	12	10	6 —	31	16	13	3
24	Jof. Shrimpton and Co.	100	102	6 —	33	169	10	9
	Daniel Appleton - -	16	15	2 —	32 6	24	15	7
	John Webb - - -	11	10	2 —	31	15	17	6
	George Covill - -	4	4	—	30	6	—	—
	John Hoile - - -	25	25	—	29 6	36	6	—
28	Joseph Burch - - -	14	14	—	33 6	23	9	—
	J. Shrimpton and Co.	158	153	3 —	33 6	256	18	—
May 5	C. Atkinson - - -	373	373	2 —	34	634	10	6
	John Webb - - -	5	5	2 —	34	8	18	6
	Scott and Willes - -	25	20	—	33	33	—	—
	John Webb - - -	10	10	4 —	32	16	16	—
	Brown and Byles - -	11	9	7 —	31	15	6	—
10	Joshua Knight - -	15	10	—	34	17	—	—
	John Webb - - -	3	2	5 —	34	4	9	3
	Brown and Byles - -	7	6	3 —	34	10	16	9
	John Webb - - -	10	10	4 —	32	16	16	—
	Carried over		1136	5		1837	12	6

Per Contra

Cr.

Particulars of 7 PEA Bills of Parcels which constitute the 11th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1780.			grs. b.	s. d.	l. s. d.
April 19	24	London - - -	439	30	658 10 —
29	25	London - - -	475 5	33	784 15 7½
May 16	26	London - - -	497 7	35	871 5 7½
25	27	London - - - {	459 6	35	804 11 3
			320	30	480 — —
Carried over			2192 2		3599 2 6

Dr. Vi&tualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		<i>qrs.</i>	<i>qrs. b.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1780.	Brought over - -		1136 5			1837	12	6
May 15	Jof. Shrimpton and Co.	52	53 6 at	35	6	95	8	1
	C. Atkinson - - -	532	538 5 —	35	6	956	1	2
	Ditto - - - - -	359	357 4 —	35		625	12	6
19	Ditto - - - - -	233	228 —	34		387	12	—
	Ditto - - - - -	13	12 6 —	31	11	20	6	11 $\frac{1}{4}$
	Ditto - - - - -	15	14 4 —	31		22	9	6
	Ditto - - - - -	1100	1152 —	30		1728	—	—
	Scott and Willes - -	327	327 —	30		490	10	—
	Ditto - - - - -	524	524 4 —	29		760	10	6
	Eleventh Clearance and Settling		4345 2			6924	3	2 $\frac{1}{4}$

Per Contra

Cr.

Particulars of 7 PEA Bills of Parcels which constitute the 11th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1780.			qrs. b.	s. d.	l. s. d.
		Brought over -	2192 2		3599 2 6
June 3	28	London - - -	526 6	29	763 15 9
20	29	London - - -	306 4	34	521 1 -
			627 4	30	941 5 -
July 1	30	London - - -	692 2	31 9	1098 18 11
Eleventh Settling proved - - -			4345 2		6924 3 2

Dr. Viétualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		qrs.	qrs. b.	s. d.		l. s. d.		
1780								
June 5	C. Atkinson - - -	137	139 6 at	31		216 12	—	
Aug. 7	Ditto - - - - -	98	84 1 —	32		134 12	—	
14	Ditto - - - - -	130	132 —	31		204 12	—	
Sept. 1	Ditto - - - - -	151	110 1 —	29		159 13	7	
	Ditto - - - - -	24	23 —	28		32 3	—	
Oct. 16	James Puddifant - -	18	18 —	32		28 16	—	
	C. Atkinson - - -	137	136 2 —	31 6		214 11	10	
23	Ditto - - - - -	445	396 6 —	31 6		624 17	7	
30	Ditto - - - - -	44	41 —	30 6		62 10	6	
Nov. 20	Ditto - - - - -	174	172 7 —	31		267 19	1	
	J. and N. Stonard -	13	12 7 —	31		19 19		
	Scott and Willes - -	20	20 6 —	31		32 3	3	
	C. Atkinson - - -	27	26 6 —	30 6		40 15	10	
	Daniel Slade - - -	30	33 —	30		49 10	—	
	Joseph Burch - - -	11	10 4 —	30		15 15	—	
24	Daniel Appleton & Co.	10	10 4 —	31		16 5	6	
27	Rondeau and Breefe	60	60 —	31		93 —	—	
	J. and N. Stonard -	80	80 4 —	31		124 15	6	
29	C. Atkinson - - -	34	34 2 —	31		53 1	9	
Dec. 15	Ditto - - - - -	386	381 6 —	33		629 17	9	
	Scott and Willes - -	7	6 2 —	33		10 6	3	
	Shrimpton and Co. -	240	109 —	33		179 17	—	
	Edwards, Brown & Co.	40	35 7 —	32		57 8	—	
18	Shrimpton and Co. -	160	162 5 —	33		268 6	7	
	C. Atkinson - - -	156	155 4 —	33		256 11	6	
20	James Hunter - - -	30	30 —	34		51 —	—	
	Joseph Burch - - -	55	53 —	33		87 9	—	
	J. and N. Stonard -	55	52 6 —	33		87 —	6	
	Scott and Willes -	50	64 3 —	33		106 4	4	
	C. Atkinson - - -	90	97 4 —	33		160 17	6	
	Ditto - - - - -	80	refused —	33		— —	—	
	John Webb - - - -	36	26 1 —	33		43 2	—	
	Ditto - - - - -	11	refused —	32		— —	—	
	Carried over		2717 6			4329 13	10	

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.		Amount.
1780.		qrs.	qrs. b.	s. d.	l. s. d.
	Brought over - - -	- - -	2717 6		4329 13 10
Dec. 20	James Hunter - - -	23	23 at 32		36 16 -
27	C. Atkinson - - -	405	408 6 — 33 6		684 13 1
	Scott and Willes - - -	112	113 4 — 33 6		190 2 3
	Jof. Shrimpton & Co. - - -	75	72 2 — 33 6		121 — 4
	John Webb - - -	35	52 6 — 33 6		88 7 1
	William Cobbold - - -	37	36 3 — 33 6		60 18 6
	C. Atkinson - - -	45	46 3 — 33		76 10 4
	Ditto - - -		11 6 — 32 9		19 4 9½
	Twelfth Clearance and Settling		3482 4		5607 6 2½

Per Contra

Cr.

Particulars of 5 PEA Bills of Parcels which constitute the 6th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1780.			grs. b.	s. d.	l. s. d.
		Brought over -	1122 7		1731 5 1½
Nov. 30	3	London - -	563 2	31	873 — 9
Dec. 26	4	London - -	479 2	33	790 15 3
30	5	London - -	588 6	33 6	986 3 1½
1781.					
Jan. 6	6	London - -	728 3	33 8	1226 1 11½
Twelfth Settling		proved - - -	3482 4		5607 6 2½

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		<i>qrs.</i>	<i>qrs. b.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1781								
Jan. 1	J. Shrimpton and Co.	250	235	at	33 6	393	12	6
	J. and N. Stonard -	70	66 7	—	33	110	6	6
	James Hunter - - -	43	43	—	34	73	2	—
	C. Atkinson - - -	104	104	—	33 6	174	4	—
	Ditto - - - - -	18	22 4	—	32 6	36	11	3
5	James Hunter - - -	30	32 4	—	33 6	54	8	9
	C. Atkinson - - -	118	118	—	33 6	197	13	—
10	John Webb - - -	110	111	—	33 6	185	18	6
	C. Atkinson - - -	59	61 1	—	33 6	102	7	8
17	J. and N. Stonard -	30	30	—	33 6	50	5	—
	C. Atkinson - - -	82	79 5	—	33 6	133	7	5
	Ditto - - - - -	45	26	—	32 6	42	5	—
19	John Webb - - -	112	96	—	33 6	160	16	—
24	C. Atkinson - - -	80	75 4	—	33 6	126	9	3
	James Hunter - - -	85	84 5	—	33 6	141	14	11
15	Scott and Willes - -	30	44 2	—	33 6	74	2	4
29	John Webb - - -	105	105 2	—	33	173	13	3
	J. and N. Stonard -	47	49	—	33	80	17	—
	Scott and Willes - -	40	40	—	33	66	—	—
	Jof. Shrimpton and Co.	92	89 4	—	33	147	13	6
24	C. Atkinson - - -	235	238 7	—	33 6	400	2	2
	Scott and Willes - -	127	127 4	—	33 6	213	11	3
29	Daniel Appleton - -	119	31 4	—	33	51	19	6
31	Ditto - - - - -	37	38 3	—	33	63	6	4
Feb. 2	J. and N. Stonard -	12	12	—	33	19	16	—
5	John Webb - - -	85	80 3	—	33	132	12	4
7	Ditto - - - - -	41	40 1	—	33	66	4	—
	C. Atkinson - - -	173	170 6	—	33	281	14	9
9	James Hunter - - -	20	20 7	—	33 6	34	19	3
	C. Atkinson - - -		3 1	—	33 6	5	4	8
	Ditto - - - - -		6	—	34	10	4	—
Thirteenth Clearance and Settling			2283	2		3805	2	1

Per Contra

Cr.

Particulars of 5 PEA Bills of Parcels which constitute the 13th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1781.			qrs. b.	s. d.	l. s. d.
Jan. 11	7	London - -	504 3	33 6	844 16 6½
20	8	London - -	536 -	33 6	897 16 -
27	9	London - -	296 6	33 6	497 1 1½
			127 4	33 6	213 11 3
			40	33	66 - -
			147 1	33	242 15 1½
Feb. 10	10	London - -	89 4	33	147 13 6
			61	33	100 13 -
			140 7	33	232 8 10½
			69 7	33	115 5 10½
27	11	London - -	270 2	33 1	447 - 9¼
Thirteenth and last Pea Settling proved			2283 2		3805 2 1

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.
		qrs.	qrs.	b.	s. d.	l. s. d.
1779. Jan. 8	C. Atkinson - - -	42	42	at	20	42 — —
22	Robert Wilfon - - -	20	20	—	19	19 — —
Feb. 5	C. Atkinson - - -	40	38	—	19	36 2 —
	First Clearance and Settling		100			97 2 —

Per Contra

Cr.

Particulars of 1 OAT Bill of Parcels which constitutes the 1st Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1779.			qrs. b.	s. d.	l. s. d.
Feb. 11	I	London - -	42	20	42 — —
			58	19	55 2 —
	First	Settling proved	100 —		97 2 —

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		qrs.	qrs. b.	s. d.		l. s. d.		
1779. Mar. 3	E. Browne and Byles	50	50 at	16 6		41 5 —		
	C. Atkinson - - -	60	55 —	17		46 15 —		
	Jos. Shrimpton and Co.	27	25 —	16		20 — —		
	John Dunkin - - -	110	110 3 —	15 6		85 10 9		
	Scott and Willes - -	20	19 2 —	15		14 8 9		
5	Jos. Shrimpton and Co.	53	43 —	16		34 8 —		
	C. Atkinson - - -	50	48 —	16		38 8 —		
	Elgie and Co. - - -	80	20 —	15 6		15 10 —		
	R. Wilfon - - -	100	80 —	15		60 — —		
	Scott and Willes - -	30	27 2 —	15		20 8 9		
8	Williams and Co. - -	100	96 4 —	16		77 4 —		
	R. Wilfon - - -	139	60 —	15 3		45 15 —		
	Edwards and Co. - -	64	46 —	15		34 10 —		
	J. Shrimpton and Co.	128	44 4 —	14 9		32 16 4		
	Bolas and Robson - -	45	20 —	14 6		14 10 —		
10	T. T. and J. Harris -	320	281 3 —	15		211 — 6		
	Ditto - - -	20	15 —	14 6		10 17 6		
	Williams and Co. - -	65	12 —	14 9		8 17 —		
15	C. Atkinson - - -	77	46 —	15 6		35 13 —		
	Ditto - - -	15	13 3 —	15		10 — 7		
	R. Wilfon - - -	500	140 —	15		105 — —		
	Ditto - - -	100	4 —	14 6		2 18 —		
	T. T. and J. Harris -	500	346 3 —	14 9		255 9 —		
17	Scott and Willes - -	725	20 —	14 6		14 10 —		
	Mic. Harris - - -	250	52 4 —	14		36 15 —		
	T. T. and J. Harris -	350	80 —	14		56 — —		
22	Thomas Farrer - - -	300	306 7 —	14 6		222 9 7		
	John Giles - - -	130	32 —	14 6		23 4 —		
26	T. T. and J. Harris -	200	233 —	16		186 8 —		
31	Ditto - - -	130	135 —	15		101 5 —		
	Ditto - - -	170	37 5 —	14 9		27 14 11		
Second Clearance and Settling			2500			1889 11 8		

Per Contra

Cr.

Particulars of 2 OAT Bills of Parcels which constitute the 2d Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1779.			qrs. b.	s. d.	l. s. d.
Feb. 20	2	London - -	500	15	375 — —
Apr. 8	3	London - -	2000	15 1½	1514 11 8
Second Settling proved			2500		1889 11 8

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
1779.		qrs.	qrs.	b.	s. d.	l.	s.	d.
Mar. 31	T. T. and J. Harris -	133	113	3 at	14 9	83	12	3½
	Birkett and Fothergill	150	150	—	14 6	108	15	—
	Mic. Harris - - -	150	150	—	14 6	108	15	—
Apr. 9	Scott and Willes -	101	101	4 —	14 6	73	11	9
	Mic. Harris - - -	315	315	2 —	14 6	228	11	1
19	C. Atkinson - - -	560	569	4 —	16	455	12	—
	John Dunkin - - -			3 —	16	—	6	—
	Third Clearance and Settling		1400	—		1059	3	1½
May 3	Harris and Cooper -	140	138	3 —	17	117	12	4
7	T. T. and J. Harris -	400	358	4 —	17 3	309	4	1½
	S. Hollingsworth & Son	60	69	—	16 6	56	18	6
12	T. T. and J. Harris -	40	34	1 —	17	29	—	1½
	Fourth Clearance and Settling		600	—		512	15	1
June 2	John Giles - - -	—	95	—	17	80	15	—
	C. Atkinson - - -	150	136	2 —	17	115	16	3
4	Harries and Cooper -	140	141	4 —	17	120	5	6
	J. Shrimpton and Co.	110	63	—	17	53	11	—
9	John Giles - - -	50	46	—	16 6	37	19	—
14	J. and E. Knight - -	60	59	4 —	16 3	48	6	10
18	Rondeau and Co. - -	140	18	4 —	17	15	14	6
	Fifth Clearance and Settling		559	6		472	8	1

Per Contra

Cr.

Particulars of those OAT Bills of Parcels which constitute the 3d, 4th and 5th Settlements, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1779.			qrs. b.	s. d.	l. s. d.
Apr. 20	4	London - - {	716 6	14 6	519 12 10½
			113 3	14 9	83 12 3
			569 7	16	455 18 —
	Third	Settling proved	1400 —		1059 3 1½
June 7	5	London - - {	172 4	17	146 12 6
			69	16 6	56 18 6
			358 4	17 3	309 4 1
	Fourth	Settling proved	600 —		512 15 1
25	6	London - - {	454 2	17	386 2 3
			46	16 6	37 19 —
			59 4	16 3	48 6 10
	Fifth	Settling proved	559 6		472 8 1

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		<i>qrs.</i>	<i>qrs. b.</i>	<i>s. d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
1779.								
June 30	Jof. Knowles - - -	100	66 6	at 18		60	1	6
	Scrivener and Reed -	100	100	— 17		85	—	—
July 2	Rondeau and Co. -		74 4	— 17 9		66	2	4
5	Ditto - - - - -	320	80	— 18		72	—	—
7	Robert Wilfon - -	60	19 7	— 17 6		17	7	9
	Ditto - - - - -	100	30	— 17		25	10	—
9	Harries and Cooper -	130	126 3	— 18		113	14	9
16	J. Shrimpton and Co.	105	44	— 17		37	8	—
19	Robert Wilfon - -	250	110	— 17		93	10	—
21	Ditto - - - - -	200	31 4	— 17 6		27	11	3
	John Giles - - - -	50	44 2	— 17		37	12	3
28	Ditto - - - - -	60	54	— 18		48	12	—
Aug. 2	Scott and Willes -	14	14 1	— 18		12	14	3
4	Jof. Shrimpton and Co.	100	27 4	— 17		23	7	6
9	Thomas Cockfedge -	100	100	— 18		90	—	—
11	T. T. and J. Harris -	200	40	— 17 3		34	10	—
12	C. Atkinson - - -	146	138 6	— 18 6		128	6	11 $\frac{1}{2}$
	Ditto - - - - -	100	94 2	— 18		84	16	6
	Joseph Burnitt - -	50	60	— 18 6		55	10	—
16	T. T. and J. Harris -	200	184 3	— 18		165	18	9
	Sixth Clearance and Settling		1440 2			1279	13	9 $\frac{1}{2}$

Per Contra

Cr.

Particulars of 2 OAT Bills of Parcels which constitute the 6th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.		Nominal Price.		Amount.		
1779.			qrs.	b.	s.	d.	l.	s.	d.
			138	6	18	6	128	6	10 $\frac{1}{2}$
			421	3	18		379	4	9
Aug.	4	1	74	4	17	9	66	2	4 $\frac{1}{2}$
			51	3	17	6	44	19	— $\frac{3}{4}$
			355	6	17		302	7	9
			60		18	6	55	10	—
23	2	2	298	4	18		268	13	—
			40		17	3	34	10	—
Sixth Settling proved			1440	2	1279 13 9 $\frac{3}{4}$				

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		<i>qrs.</i>	<i>qrs.</i>	<i>b.</i>	<i>s. d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1779.								
Aug. 16	T. T. and J. Harris -	—	15	5 at	18	14	1	3
18	Richard Cooper - -	210	174	2 —	17 6	152	9	4½
20	William Morley - -	500	60	—	17 6	52	10	—
	Jof. Shrimpton and Co.	115	50	—	17 6	43	15	—
	Webb Marratt - -	40	24	4 —	17 6	21	8	9
	Robert Wilfon - -	290	200	—	17	170	—	—
	Rondeau, Son and Co.	100	100	—	16 9	83	15	—
23	William Morley - -	440	70	—	16 9	58	12	6
27	J. C. Ruding - - -	400	205	—	16 3	166	11	3
Sept. 3	T. T. and J. Harris -	200	169	1 —	18	152	4	3
	Ditto - - - - -	100	91	4 —	17 6	80	1	3
Aug. 30	Ditto - - - - -	55	55	—	17 6	48	2	6
10	Jof. Shrimpton and Co.	150	67	—	17	56	19	—
15	Robert Wilfon - -	40	40	—	18	36	—	—
20	Richard Cooper - -	60	41	—	17	34	17	—
	John Giles - - -	160	162	4 —	18	146	5	—
	Robert Wilfon - -	109	91	2 —	18	82	2	6
17	Rondeau and Co. - -	85	84	4 —	17 6	73	18	9
24	A. and J. V. Taylor -	120	118	2 —	17	100	10	3
27	Brown and Byles - -	250	180	4 —	17	153	8	6
29	Richard Cooper - -	100	40	—	17 6	35	—	—
Oct. 4	William Morley - -	160	162	2 —	17 3	139	18	9¾
	Rondeau and Co. - -	150	180	—	17	153	—	—
	Thomas Cockfedge -	240	105	—	17	89	5	—
	T. T. and J. Harries -	200	200	—	16	160	—	—
	Williams and Co. -	200	109	4 —	16	87	12	—
Sept. 29	C. Atkinson - - -	158	150	—	18	135	—	—
Oct. 4	Ditto - - - - -	100	57	5 —	17	48	19	7½
8	John Giles - - -	140	85	—	16 6	70	2	6
	Robert Wilfon - -	180	10	—	16 6	8	5	—
	William Morley - -	170	20	—	16 6	16	10	—
	Seventh Clearance and Settling		3119	3		2671	5	—¾

Per Contra

Cr.

Particulars of 2 OAT Bills of Parcels which constitute the 7th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1779.			qrs. b.	s. d.	l. s. d.
Sept. 28	3	London	478 4	18	430 13 —
			539 6	17 6	472 5 7½
			606 6	17	515 14 9
			170	16 9	142 7 6
			205	16 3	166 11 3
			150	18	135 — —
			40	17 6	35 — —
Oct. 16	4	London	162 2	17 3	129 18 9½
			342 5	17	291 4 7½
			115	16 6	94 17 6
			309 4	16	247 12 —
Seventh Settling	proved	- - -	3119 3		2671 5 — ¼

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
1779.		<i>qrs.</i>	<i>qrs. b.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
Oct. 13	Jos. Shrimpton and Co.	160	60	at	16	48	—	—
15	Scott and Willes - -	262	refused	—	16 6	—	—	—
	Robert Wilfon - -	90	110	—	16	88	—	—
18	William Morley - -	400	50	—	16 6	41	5	—
	T. T. and J. Harris - -	400	200	—	15 9	157	10	—
	William Morley - -	150	50	—	15 6	38	15	—
27	C. Atkinson - -	52	53	—	17 6	46	7	6
29	Ditto - - - -	3	2	—	16 6	1	13	—
Nov. 1	Thomas Farrer - -	220	90	—	16 3	73	2	6
3	J. V. Taylor - - -	140	refused	—	16 3	—	—	—
5	Ditto - - - -	130	89 4	—	15 9	70	9	7½
29	C. Atkinson - - -	605	529 4	—	16 6	436	16	9
	Ditto - - - -	50	refused	—	16 6	—	—	—
Eighth Clearance and Settling			1234 -			1001	19	4½

Per Contra

Cr.

Particulars of 1 OAT Bill of Parcels which constitutes the 8th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1779.			qrs. b.	s. d.	l. s. d.
			53	17 6	46 7 6
			581 4	16 6	479 14 9
Dec.	7	5 London	90	16 3	73 2 6
			170	16	136 — —
			289 4	15 9	227 19 7½
			50	15 6	38 15 —
Eighth Settling proved			1234 —		1001 19 4½

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		qrs.	qrs. b.	s. d.		l. s. d.		
1780								
Dec. 29	J. V. Taylor - - -	100	95 at	16		76 — —		
Jan. 10	C. Atkinson - - -	210	198 5 —	16		158 18 —		
	Richard Cooper - -	200	100 —	15 6		77 10 —		
	T. T. and J. Harris -	50	48 3 —	15 6		37 9 6		
14	Ditto - - - - -	220	240 —	17 6		210 — —		
	Ditto - - - - -	100	118 7 —	16		95 2 —		
	C. Atkinson - - -	40	9 4 —	17		8 1 6		
17	John Hewitson - -	35	34 7 —	16 6		28 15 4		
	Richard Cooper - -	50	41 4 —	16		33 4 —		
	Jos. Knowles - - -	40	14 —	16		11 4 —		
	Jos. Shrimpton and Co.	100	107 —	16		85 12 —		
	Edward Reynolds -	72	72 —	15 6		55 13 —		
	J. Elgie and Co. - -	200	refused —	15 6		— — —		
	Williams and Co. -	100	30 —	16 6		24 15 —		
19	John Giles - - -	80	60 4 —	16		48 8 —		
	Joseph Burch - - -	53	25 —	15		18 15 —		
26	C. Atkinson - - -	144	131 —	16 6		108 1 6		
	John Giles - - -	50	refused —	16 6		— — —		
	Ditto - - - - -	20	17 2 —	16 3		14 — 3		
28	Robert Wilson - -	200	193 —	16		154 8 —		
	John Giles - - -	80	refused —	16		— — —		
31	Ditto - - - - -	150	10 —	16 6		8 5 —		
	C. Atkinson - - -	247	88 6 —	16 6		73 4 4		
	Ditto - - - - -	911	729 —	16		583 4 —		
Feb. 9	Garner and Ashmore	55	52 2 —	15 6		40 9 10		
14	A. and J. V. Taylor -	80	75 —	15 6		58 2 6		
16	Ditto - - - - -	80	76 —	15 6		58 18 —		
	Scott and Willes - -	150	133 6 —	15 6		103 13 1		
25	C. Atkinson - - -	615	576 5 —	16		461 6 —		
	Ditto - - - - -	161	168 3 —	15		126 5 6½		
Mar. 22	John Giles - - -	50	41 3 —	15		31 — 7		
27	Jos. Shrimpton and Co.	110	85 —	14 6		61 12 6		
	Williams and Co. -	245	21 —	16		16 16 —		
	Carried over		3593 5			2868 14 5½		

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		qrs.	qrs. b.	s.	d.	l.	s.	d.
1780.	Brought over - - -	- - -	3593	5		2868	14	5½
Mar. 27	C. Atkinson - - -	414	323	—	16	258	8	—
	Richard Cooper - -	245	refused	—	14 6	—	—	—
31	Robert Wilson - -	240	80	—	14 6	58	—	—
Apr. 3	A. and J. V. Taylor -	100	50	—	14 6	36	5	—
	John Giles - - -	150	123	—	15 6	95	6	6
12	Williams and Co. -	210	206 6	—	16	165	8	—
	C. Atkinson - - -	465	411 4	—	15 6	318	18	3
	Ditto - - - - -	31	30 4	—	15	22	17	6
	Ninth Clearance and Settling		4818	3		3823	17	8½

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
1780		qrs.	qrs.	b.	s. d.	l.	s.	d.
Apr. 24	Richard Cooper - - -	92	92	2	at 15 6	71	9	10
May 1	A. and J. V. Taylor - -	100	97	3	— 15	73	—	6
3	C. Atkinson - - - -	164	164	1	— 17	139	10	1
	Ditto - - - - -	350	318	2	— 16 6	262	11	1
	John Giles - - - - -	110	110		— 16	88	—	—
	Ditto - - - - -	80	46	4	— 17	39	10	6
17	Ditto - - - - -	65	64	3	— 17	54	14	4
	C. Atkinson - - - -	712	714	3	— 17	607	4	4
	Ditto - - - - -	810	798	5	— 16	638	18	—
29	John Giles - - - - -	30	29	5	— 16 6	24	8	9
	C. Atkinson - - - -	867	834	7	— 16	667	18	—
June 14	Ditto - - - - -	489	327	3	— 16 6	270	1	6
	Ditto - - - - -	20	18		— 16	14	8	—
	Ditto - - - - -	80	81		— 15 6	62	15	6
	Ditto - - - - -	83	82	2	— 15	61	13	9
	Thomas Farrer - - -	56	53	6	— 16	43	—	—
Tenth Clearance and Settling			3832	6		3119	4	2

Per Contra

Cr.

Particulars of 3 OAT Bills of Parcels which constitute the 10th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1780.			grs. b.	s. d.	l. s. d.
May 27	10	London - -	1389 3	16 6	1146 4 8
June 16	11	London - -	1346 7	16 -	1077 10 -
29	12	London - -	1096 4	16 4	895 9 6
Tenth Settling proved			3832 6		3119 4 2

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		<i>qrs.</i>	<i>qrs. b.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1780								
July 10	C. Atkinson - - -	281	148 1 at 17			125	18	1
	Ditto - - - - -	180	100 — 16 6			82	10	—
26	Ditto - - - - -	95	89 — 19			84	11	—
	Ditto - - - - -	375	370 — 17 6			323	15	—
	Ditto - - - - -	102	105 — 17			89	5	—
Aug. 7	Ditto - - - - -	360	369 1 — 19			351	13	4½
14	Ditto - - - - -	395	392 4 — 19			371	17	6
21	Ditto - - - - -	25	24 6 — 20			24	15	—
	J. and N. Stonard -	28	27 6 — 20			27	15	—
	C. Atkinson - - -	280	280 5 — 19			266	11	10½
	Ditto - - - - -	498	489 1 — 18 6			452	8	9
	Ditto - - - - -	46	45 — 18			40	10	—
	Ditto - - - - -	256	254 1 — 18 6			235	1	3
Sept. 8	Ditto - - - - -	1294	1019 6 — 18			917	15	6
	Joseph Burch - - -	18	19 3 — 18			17	8	9
	Ditto - - - - -	60	2 — 17			1	14	—
	C. Atkinson - - -	102	102 — 18 6			94	7	—
29	Jof. Shrimpton and Co.	90	82 6 — 17 6			72	8	1
Eleventh Clearance and Settling			3921 —			3580	5	2

Per Contra

Cr.

Particulars of 4 OAT Bills of Parcels which constitute the 11th Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1780.			qrs. b.	s. d.	l. s. d.
July 18	1	London - -	723 1	17	614 13 1½
Aug. 14	2	London - -	850 5	18 6	786 16 6½
Sept. 8	3	London - {	520	19	494 - -
			523 4	18 6	484 4 9
Oct. 7	4	London - -	1303 6	18 5	1200 10 8½
Eleventh Settling proved - - -			3921 -		3580 5 2

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		qrs.	qrs.	b.	s. d.	l.	s.	d.
1780.								
Oct. 6	John Giles - - -	30	9	at	17 6	7	17	6
	C. Atkinson - - -	440	105	—	17 6	91	17	6
	Ditto - - - - -	34	30	6	16 6	25	7	4
13	John Giles - - -	160	55	—	17 6	48	2	6
	C. Atkinson - - -	296	293	4	17 6	256	16	3
	Ditto - - - - -	410	390	2	16 6	321	18	11
	Ditto - - - - -	278	268	—	16	214	8	—
Nov. 23	Richard Cooper - -	90	90	—	15 6	69	15	—
Dec. 4	Thomas Farrer - -	350	155	—	15 6	120	2	6
6	Read and Brown - -	200	147	—	15 6	113	18	6
	John Giles - - - -	55	48	4	15 6	37	11	9
8	Richard Cooper - -	300	140	—	16	112	—	—
22	C. Atkinson - - -	24	23	4	16 6	19	7	9
	Ditto - - - - -	145	114	4	16	91	12	—
	Twelfth Clearance and Settling		1870	—		1530	15	6
1781.								
Jan. 19	Williams and Co. - -	45	42	—	17	35	14	—
	Robert Wilson - - -	60	37	—	17	31	9	—
	Deduct for an abatement on 19 qrs. 3 b. } Oats bought Sept. 8, 1780, of Jos. Burch }	- -	- - - - -	- - - - -	- - - - -	67	3	—
						1	9	3
						65	13	9
26	Scott and Willes - -	35	32	2	16 6	26	12	1
29	Rondeau and Co. - -	100	100	—	16	80	—	—
	A. and J. V. Taylor -	170	70	—	16 3	56	17	6
	Richard Cooper - - -	80	74	—	17	62	18	—
	C. Atkinson - - - -	60	60	—	17	51	—	—
Feb. 9	Ditto - - - - -	106	105	—	16	84	—	—
	Thirteenth Clearance and Settling		520	2		427	1	4

Per Contra

Cr.

Particulars of those OAT Bills of Parcels which constitute the 12th and 13th Settlements viz. 1

Date.	Numb.	King's Store delivered at:	Quantity.	Nominal Price.	Amount.
1780.			qrs. b.	s. d.	l. s. d.
Nov. 10	6	London - - -	1151 4	16 6	949 19 9
Dec. 28	7	London - - -	718 4	16 2	580 15 9
Twelfth	Settling	proved - - -	1870		1530 15 6
1781.					
Feb. 27	8	London - - -	520 2	16 5	427 1 4
Thirteenth	Settling	and plus 6 ¹ / ₂ d being proved - - -	the Ballance	Bill - }	

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Real Quantity and Price.				Amount.		
		qrs.	b.	lb.	s.	l.	s.	d.
1780. July 4	C. Atkinson - - -	294	7	24½	at 42	619	7	2
Oct. 14	Ditto - - -	191	6	10		435	12	—
	Being 363 Barrels of	2 cwt. nett each, at 12s. per cwt.						
	First Settling	486	5	34½		1054	19	2

Per Contra

Cr.

Particulars of 2 OATMEAL Invoices which constitute the 1st Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1780.			qrs. b. lb.	s.	l. s. d.
July 4	1	Portsmouth -	294 7 24½	42 per qr.	619 7 2
Oct. 14	2	Portsmouth -	191 6 10	12 per cwt.	435 12 —
	First	Settling proved	486 5 34½		1054 19 2

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Real Quantity and Price.					Amount.		
		cwt.	qrs.	lb.	s.	d.	l.	s.	d.
1780									
Mar. 25	Davison and Newman	79	—	14	at 9	6	37	18	4
					and charges 6	8			
Apr. 28	A. and J. V. Taylor -	40	—	—	—	9	19	—	—
May 9	Alexander Dudgeon -	130	1	2	—	10	65	2	6
June 14	Ditto - - - - -	100	2	18	—	11	55	7	3
July 10	C. Atkinson - - - -	65	—	12	—	11	37	4	—
Nov. 9	Thomas Pinkerton -	19	3	10	—	11	11	8	1
27	Alexander Dudgeon -	25	—	—	—	11	13	15	—
Dec. 4	Ditto - - - - -	45	—	20	—	11	24	16	11
13	A. Thompson and Co.	65	—	—	—	10	34	2	6
18	C. Atkinson - - - -	59	2	3	—	10	31	19	6
1781									
Jan. 10	Alexander Dudgeon -	200	1	24	—	11	110	5	$\frac{3}{4}$
23	Thomas Pinkerton -	45	—	6	—	10	22	10	6
Feb. 2	C. Atkinson - - - -	19	2	—	—	11	10	14	6
	First Settling	894	2	25			474	4	$1\frac{3}{4}$

Per Contra

Cr.

Particulars of 3 POT-BARLEY Bills of Parcels which constitute the 1st Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1780.			cwt. qrs. b.	s. d.	l. s. d.
June 24	1	London - -	250 — 6	11	137 10 7
			100 — —	12	60 — —
1781.			65 — 12	12	39 1 3½
Jan. 17	2	London - -	79 1 13	11 6	45 12 8½
			70 — 20	11	38 11 11½
			65 — —	10 6	34 2 6
Feb. 28	3	London - -	265 — 2	9	119 5 1½
First Settling proved			894 2 25		474 4 1½

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Real Quantity and Price.			Amount.
1779.		Sacks.	s. d.	l. s. d.	
Mar. 17	John Thistlewood and Co. - - -	240	at 33	396	— —
29	Ditto - - - - -	240	— 33	396	— —
June 9	Ditto - - - - -	480	— 31	744	— —
21	Ditto - - - - -	800	— 32	1280	— —
	First Settling	1760	—	2816	— —

Per Contra

Cr.

Particulars of 3 Invoices and Bills of Parcels of fine kiln-dried FLOUR, which constitute the 1st Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1779.			Sacks.	s. d.	l. s. d.
Mar. 21	1	London - - -	240	33	396 - -
Apr. 12	2	London - - -	240	33	396 - -
June 25	3	London - - -	480	31	744 - -
			800	32	1280 - -
		First Settling proved -	1760		2816 - -

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Real Quantity and Price.		Amount.
		Sacks.	s. d.	l. s. d.
17 ^{co}				
July 26	Ditto - - - - -	300	— 34	510 — —
	C. Atkinson - - - - -	70	— 32	112 — —
Aug. 3	Ditto - - - - -	415	— 34	705 10 —
19	Ditto - - - - -	587	— 34	997 18 —
Sept. 6	Ditto Cask and Freight to Portf- mouth - - - - -	263	— 38	499 14 —
	Ditto and Ditto to Plymouth - - - - -	440	— 38	836 — —
	Ditto and Ditto to Portsmouth - - - - -	305	— 38	579 10 —
	Ditto - - - - -	68	— 34	115 12 —
Oct. 5	Ditto - - - - -	110	— 30	165 — —
6	Ditto - - - - -	200	— 30	300 — —
Nov. 6	Ditto - - - - -	601	— 31	931 11 —
Dec. 6				
1780.				
Jan. 20	Ditto - - - - -	300	— 29	435 — —
Feb. 4, 14	Ditto - - - - -	525	— 30	787 10 —
	E. and F. Diggins delivered at Portsmouth - - - - -	478	— 27 6	657 5 —
23	C. Atkinson - - - - -	108	— 30	162 — —
Mar. 1	Ditto - - - - -	300	— 30	450 — —
Feb. 14	Parsons & Co. delivered at Portf- mouth - - - - -	320	— 27 6	440 — —
26	William Adams, jun. - - - - -	146 39.24lb.	} 29	607 7 2
Mar. 3	Ditto - - - - -	272 1c.23lb.		
Feb. 24	Ballard and Arlott delivered at Portsmouth - - - - -	200	— 28 6	285 — —
Mar. 20	C. Atkinson - - - - -	374	— 30	561 — —
8	John Coote delivered at Portf- mouth - - - - -	218	— 27	294 6 —
	C. Atkinson - - - - -	423	— 30	634 10 —
	Ditto - - - - -	300	— 29	435 — —
	Ditto - - - - -	150	— 28	210 — —
Carried over		7473 243lb.		11711 13 2

Per Contra

Cr.

Particulars of 21 Invoices and Bills of Parcels of fine kiln-dried FLOUR, which constitute the 2d Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1779.			Sacks.	s. d.	l. s. d.
Aug. 10	1	London - - {	70	32	112 — —
			715	34	1215 10 —
26	2	London - -	587	34	997 18 —
Sept. 25	3	London - -	68	34	115 12 —
	4	Portf. including Cask and freight }	568	38	1079 4 —
Oct. 23	5	London - -	310	30	465 — —
Nov. 16	6	Plym. including Casks and freight }	440	38	836 — —
Dec. 9	7	London - -	601	31	931 11 —
1780.					
Jan. 20	8	London - -	300	29	435 — —
Feb. 19	9	London - -	525	30	787 10 —
24	10	Portsmouth -	478	27 6	657 5 —
Mar. 7	11	London - -	408	30	612 — —
	12	Portsmouth - {	418 2c. 19lb	29	607 7 2
			320	27 6	440 — —
	13	Dover - -	423	30	634 10 —
22	14	London - -	374	30	561 — —
30	15	Plymouth -	723 135lb.	29	1049 — 11
8	16	Portsmouth - {	218	27	294 6 —
			200	28 6	285 — —
Apr. 3	17	London - -	587	30	880 10 —
Carried over			8334 98lb.		12996 4 1

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Real Quantity and Price.		Amount.		
		Sacks.	s. d.	l.	s.	d.
1780	Brought over - - - - -	7473	243 lb.	11711	13	2
Mar. 30	W. Adams, jun. delivered at Plym.	723	135 lb. 29	1049	—	11
Apr. 3	John Thistlewood - - - - -	587	at 30	880	10	—
15	Ditto - - - - -	387	— 30	580	10	—
17	W. Adams, jun. delivered at Plym.	280	72 lb. 29	406	7	5
29	John Thistlewood - - - - -	380	— 30	570	—	—
	Ditto - - - - -	101	— 26	131	6	—
	Second Settling	9932	170 lb.	15329	7	6

FLOUR.

72

Per Contra

Cr.

Particulars of 21 Invoices and Bills of Parcels of fine kiln-dried FLOUR, which constitute the 2d Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1780.			qrs.	s. d.	l. s. d.
		Brought over	8334 98lb.		12996 4 1
Apr. 15	18	London - -	387	30	580 10 —
29	19	London - -	380	30	570 — —
			101 raw	26	131 6 —
May 5	20	{ Plymouth - -	280 72lb.	29	406 7 5
		London - -	150 raw	28	210 — —
June 29	21	London - -	300	29	435 — —
	Second	Settling proved -	9932 170lb.		15329 7 6

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Real Quantity and Price.			Amount.		
		Sack.	s.	d.	l.	s.	d.
1780							
July 18	Ditto - - - - -	126	—	32	201	12	—
29	Ditto - - - - -	100	—	32	160	—	—
Aug. 29	Ditto <i>Whites</i> , kiln-dried - -	390	—	34	663	—	—
Sept. 8	Ditto - - - - -	386	—	33	638	18	—
Oct. 24	Ditto, kiln-dried - - - - -	200	—	40	400	—	—
28	Ditto - - - - -	450	—	41	922	10	—
Nov. 1	Ditto - - - - -	150	—	42	315	—	—
Dec. 8	Ditto - - - - -	587	—	42	1232	14	—
22	Ditto - - - - -	400	—	43	860	—	—
25	James Perry - - - - -	100	—	42	210	—	—
	Ballard and Arlott - - - - -	100	—	42	210	—	—
1781							
Jan. 10	John Hilbert - - - - -	100	—	42	210	—	—
	John Dunkin - - - - -	250	—	42	525	—	—
18	Winkworth and Sutton - - - -	200	—	44	440	—	—
	John Thistlewood - - - - -	190	—	44	418	—	—
6	Robert Smith and Son - - - -	500	—	42	1050	—	—
10	John Hilbert - - - - -	400	—	42	840	—	—
	John Thistlewood, kiln-dried -	176	—	42	369	12	—
15	Ditto - - - - -	214	—	42	449	8	—
	Ditto - - - - -	100	—	42	210	—	—
	Robert Smith and Son - - - -	100	—	42	210	—	—
22	Ditto - - - - -	300	—	42	630	—	—
26	Ditto - - - - -	250	—	42	525	—	—
	John Thistlewood, kiln-dried	350	—	42	735	—	—
	John Hilbert - - - - -	300	—	43	645	—	—
	William Adams - - - - -	170	72 lb.	42	357	10	9
31	Robert Smith and Son - - - -	200	—	43	430	—	—
Feb. 2	John Thistlewood - - - - -	310	—	44	682	—	—
13	Digory Tonkin - - - - -	70	—	46	161	—	—
Third Settling proved		7169	72 lb.		14701	4	9

Per Contra

Cr.

Particulars of 11 Invoices and Bills of Parcels of fine kiln-dried FLOUR, which constitute the 3d Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1780.			Sacks.	s. d.	l. s. d.
July 18	1	London - - -	126	32	201 12 —
Sept. 5	2	London - - -	390	34	663 — —
			100	32	160 — —
	3	Portsmouth - -	386	33	638 18 —
Nov. 8	4	London - - -	800	40	1600 — —
Dec. 30	5	London - - -	450	43	967 10 —
			537	42	1127 14 —
1781.					
Jan. 20	6	London - - -	740	44	1628 — —
	7	Portsmouth - -	200	42	420 — —
			310	42	651 — —
Feb. 10	8	London - - -	740	40	1480 — —
			200	44	440 — —
		Plym. per Tonkins	70	46	161 — —
Feb. 20	9	London - - -	350	42	735 — —
		London - - -	250	43	537 10 —
		London - - -	210	44	462 — —
		Plymouth - -	170 72 lb.	42	357 10 9
		Portsmouth - -	150	42	315 — —
Mar. 9	10	London - - -	190	43	408 10 —
		London - - -	380	44	836 — —
		Portsmouth - -	100	42	210 — —
Apr. 19	11	London - - -	60	43	129 — —
		London - - -	260	44	572 — —
	Third	Settling proved	7169 72 lb.		14701 4 9

London, April 14, 1779.

SOLD the Honourable the Commissioners for Victualling his Majesty's Navy, 5000 quarters (more or less) of fine close-dried Amber Malt, for the Stores at Plymouth, to be shipped as required, at the risque of the Crown, but to be sent free of freight and all charges, alongside the usual place of landing Malt at South-Down, and to be paid for by bills in course, as soon as shipped, on producing a Certificate from the Captain and Lighterman of the quantity, and from Mr. Raymond of the quality being good and fit for the service, at 36s. per quarter.

C. ATKINSON.

Mem. Malt at 30s. Shipping charges 8d. Freight 2s. 4d. Discount and Brokerage 3s.

Sold Ditto, 5000 quarters Ditto, for the Stores at Portsmouth, on the same conditions, at 35s. 6d. per quarter.

Mem. Malt 30s. Shipping charges 8d. Freight 1s. 10d. Discount and Brokerage 3s.

Sold Ditto, 2000 quarters Ditto, for the Stores at Dover, on the same conditions, at 35s. per quarter.

Mem. Malt 30s. Shipping charges 8d. Freight 1s. 4d. Discount and Brokerage 3s.

Sold Ditto, 2000 quarters Ditto, for the Stores at London, to be delivered as required free of all charges, and to be paid for by Bills in course, at 33s. 9d. per quarter.

Mem. Malt 30s. Lighterage, Metage, Porterage, and Shooting, 9d. Discount and Brokerage 3s.

London, May 24, 1779.

Sold by verbal Agreement, at the instance of Commissioner Kirke, to Mr. Raymond the Master Brewer, at the Board, with the concurrence of the other Commissioners an Augmentation of 1500 quarters for the London Brewhouse on the same conditions as the above 2000 quarters.

C. A.

The 2000 quarters being used up, the Master Brewer was in immediate want of some of the 1500 quarters, as the Books at the Brewhouse will prove, and was one reason why Mr. Kirke proposed it as an Augmentation (because to have waited till Corn-market Day, the Brewhouse must have stood still) and the next morning, May the Twenty-fifth, I began sending it in, as the certificate, bill of parcels, and victualling-bill on page 75, for 733 quarters 3 bushels, part thereof, prove: yet it hath been alledged, that I bought some of the said 733 quarters 3 bushels of Thomas Gray and of Robert Mitton, under an order of the Board's Minute, (the copy of which is on the opposite page) dated the Twenty-eighth of May, notwithstanding in corroboration of its being a previous verbal bargain, there are those incontestible proofs, that even the delivery into the Brewhouse actually began on the Twenty-fifth! and consequently the said subsequent Minute could not be meant to order me to buy that, a part of which was actually brewed before the existence of such minute: the fact is, the minute was made merely to facilitate the passing the bill through the office, stating the particulars, viz. Malt, 29s. 6d. Commission 6d. Lighterage, Porterage, &c. 9d. Discount 3s. and not at 33s. 9d. in the gross, as the preceding 2000 quarters had been, to which this was an augmentation. Besides which, had the minute really been an order to buy it could not have comprised the malt bought of Gray and Mitton; the 733 quarters 3 bushels including no such parcel as Gray's; and the sale-notes of Mitton, written by himself, the moment the bargains were made with him, are dated the 22d, 24th and 26th of May, and therefore could not be under a minute of the 28th. See copies of the sale-notes in page 75, and likewise Mr. Wilson and Mr. Jones's Affidavits.

Viſtualling-Office, Wednesday, April 14, 1779.

Mess. Raymond, } **T**HAT being informed the laſt purchaſes of malt for the out-ports
Frankland and } were completed and more wanted there; and the dry ſeaſon occaſion-
Dixon. } ing this article to look upwards, they have preſumed to purchaſe, ſubject
to the Board's approbation, 5000 quarters for the Stores at Plymouth, at 36s. *per* quarter.
5000 quarters for the Stores at Portſmouth, at 35s. 6d. and 2000 quarters for the Stores at
Dover, at 35s. The terms of condition agreeable to the ſale-notes therein incloſed, which
they pray the Board to confirm or reject as to them ſhall ſeem expedient.—Read: “Ordered
“upon a certificate of the quantity of each cargo being produced, ſigned by the lighterman
“who ſhipped it, and the Captain's bill of lading who took the ſame on board; alſo a certi-
“cate at the foot thereof from the proper officers of this port, that the ſaid malt is in all re-
“ſpects good and fit for his Maſteſty's ſervice, that bills in courſe be made out to Mr. Atkinſon
“for the ſame, at the price agreed on.”

(Copy)

JOHN WATTS.

Secretary to the Viſtualling-Board.

qrs.

1779.

N. B. The 2000 to London were completed as *per* Certificate 22d, and Viſt. Bill 24th May
The 5000 to Portſmouth ditto - as *per* ditto - 22d, and ditto - 22d June,
The 1500 to London ditto - as *per* ditto - 16th and ditto - 16th Oct.
The 2000 to Dover - ditto - as *per* ditto - 18th and ditto - 28th Oct.
The 5000 to Plymouth ditto - as *per* ditto - 25th and ditto - 26th Nov.

Friday, May 28, 1779.

THE Board having taken into conſideration to-day the method of purchaſing malt, for the
uſe of the Viſtualling ſervice, came to a reſolution to have the ſaid article purchaſed by Mr.
Chriſtopher Atkinſon by commiſſion, in the ſame manner as the other ſpecies of grain, and
accordingly,

ORDERED, “That Mr. Chriſtopher Atkinſon be deſired to purchaſe 1500 quarters (more
or leſs) of fine cloſe-dried amber malt, for the uſe of his Maſteſty's Brewhouſe, at the Hartſ-
horn, on the beſt terms he can, to be delivered as demanded, and paid for by bill in courſe,
adding the diſcount and brokerage quoted in Caſtaing's Stock Price Paper, on the day the bills
of Parcels are dated; and that he be allowed the uſual commiſſion of 6d. *per* quarter for his
trouble, letting the Board know his proceedings therein.

(Copy)

“JOHN WATTS.”

M A L T.

Hartshorn Victualling-Office, June 15, 1779.

THEN received of Mr. Christopher Atkinson, for the use of his Majesty, by order of the Commissioners for victualling his Majesty's Navy, as under-mentioned, viz.

1779		grs.	b.
May 25	Received	100	—
29	Ditto -	49	3
June 3	Ditto -	97	2
	Ditto -	117	4
15	Ditto -	197	0
	Ditto -	172	2
		<hr/>	
		733	3

Clofe-dried amber malt seven hundred thirty-three quarters and three bufhels, good and fit for his Majesty's service, and answerable to Board's minute of the 28th of May, 1779.

C. FRANKLAND.
J. RAYMOND.

THE Honourable the Commissioners for Victualling his Majesty's Navy Drs. to Christopher Atkinson for Malt bought, per their order of Board's minute, dated the 28th of May 1779, and delivered between the 25th of May and the 15th of June, viz.

	grs.	b.		s.	d.	l.	s.	d.
733 3 Malt - - - - -	at	29	6	-	1081	14	6	$\frac{3}{4}$
Lighterage, Metage, Portorage and Shooting - - - - -	at	—	9	-	27	10	—	$\frac{1}{4}$
Commission - - - - -	at	—	6	-	18	6	8	$\frac{1}{4}$
Discount and Brokerage on 1268l. 14s. 1 $\frac{1}{2}$ d. at 11 $\frac{1}{8}$ per cent. - - - - -					141	2	10	$\frac{1}{4}$
					<hr/>			
					1268	14	1	$\frac{1}{2}$

Errors excepted, *London, June 25, 1779.*

C. ATKINSON.

Received *June 29, 1779.* No. 1324.

Mr. TREASURER,

WE pray you to pay to Mr. Christopher Atkinson the sum of one thousand two hundred and sixty-eight pounds, fourteen shillings, and one penny, for Malt, &c. as under-mentioned, by him purchased and delivered into his Majesty's Stores at London, between *May 25*, and *June 15*, per Minute *May 28, 1779*, viz.

	grs.	b.		s.	d.	l.	s.	d.
Malt 733 3 - - - - -	at	29	6	-	1081	14	6	$\frac{3}{4}$
Lighterage, Metage, Portorage and Shooting - - - - -	at	—	9	-	27	10	—	$\frac{1}{4}$
Commission - - - - -	at	—	6	-	18	6	8	$\frac{1}{4}$
Discount and Brokerage on Victualling Bills, at 11 $\frac{1}{8}$ per cent. - - - - -					141	2	10	$\frac{1}{4}$
					<hr/>			
					1268	14	1	$\frac{1}{2}$

Dated at the *Victualling-Office, London, June 29, 1779.*

J. H. J. K. J. S.

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.				Amount.		
		qrs.	qrs.	b.	s.	d.	l.	s.	d.
1779.									
July 31	*C. Atkinson - - -	—	245	at	36		441	—	—
Aug. 18	†Ditto - - - - -	—	331	3	—	29 6	488	15	6½
Sept. 27	Ditto - - - - -	265	263	—	29 6		387	18	6
28	Ditto - - - - -	390	384	—	29 6		566	8	—
Oct. 2	Ditto - - - - -	284	280	—	29 6		413	—	—
6	Ditto - - - - -	480	476	4	—	29 6	702	16	9
13	Ditto - - - - -	807	803	—	29 6		1184	8	6
16	†Ditto - - - - -	—	437	2	—	29 6	644	18	10½
18	*Ditto - - - - -	—	445	—	35		778	15	—
21	*Ditto - - - - -	—	651	—	36		1171	16	—
24	Ditto - - - - -	406	401	4	—	29	582	3	6
	Ditto - - - - -	697	690	—	29		1000	10	—
26	Ditto - - - - -	456	452	3	—	29	655	18	10½
27	Ditto - - - - -	371	367	—	29		532	3	—
	Richard Thorogood -	50	50	—	29		72	10	—
	*C. Atkinson - - -	—	257	—	36		462	12	—
	*Ditto - - - - -	—	377	—	36		678	12	—
	Ditto - - - - -	869	865	—	28 6		1232	12	6
	Ditto - - - - -	580	575	6	—	28	806	1	—
	Ditto - - - - -	11	10	—	27		13	10	—
Nov. 1	Ditto - - - - -	696	690	2	—	28	966	7	—
	Ditto - - - - -	1120	1112	—	27 6		1529	—	—
	*Ditto - - - - -	—	403	—	36		725	8	—
	Ditto - - - - -	938	930	1	—	27 6	1278	18	5¼
First Clearance and Settling			11497	1			17316	3	6

THE six cargoes of malt marked thus (*) were part of the 14000 quarters sold at the corn market to Mr. Raymond, the master brewer for the Commissioners on the 14th of April 1779, see copy of the bargain, &c. in page 74.

THE two lots of malt marked thus (†) were part of the 1500 quarters which were verbally agreed for with Mr. Raymond at the Board, with the Commissioners concurrence, on the 24th of May 1779, on the same terms as the 2000 quarters allotted to the use of the London Brewhouse, out of the 14000 quarters above-mentioned, and which 2000 quarters being used by the 24th of May, occasioned this augmentation. And these two parcels together with the 733 quarters and 3 bushels, (particulars of which are on the preceding page) complete the said 1500 quarters.—Those eight entries being therefore upon bargain and sale, and not purchased by me on commission, have in strictness no business in those books appropriated for the commission transactions only; but as it cannot fail to be observed that they are the same on each side of the account, and consequently have not the least effect upon the balance, it must be immaterial their having been entered among the

Per Contra

Cr.

Particulars of 24 MALT Invoices and Bills of Parcels which constitute the 1st Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1779.			qrs. b.	s. d.	l. s. d.
July 31	1	*Plymouth - -	245	36	441 — —
Aug. 18	2	† London - -	331 3	29 6	488 15 6½
Oct. 7	3	Portsmouth - -	263	29 6	387 18 6
	4	Portsmouth - -	384	29 6	566 8 —
	5	Portsmouth - -	280	29 6	413 — —
	6	Portsmouth - -	476 4	29 6	702 16 9
16	7	Portsmouth - -	803	29 6	1184 8 6
	8	† London - -	437 2	29 6	644 18 10½
23	9	Portsmouth - -	690	29	1000 10 —
28	10	*Dover - -	445	35	778 15 —
	11	*Plymouth - -	651	36	1171 16 —
23	12	London - -	401 4	29	582 3 6
26	13	London - -	452 3	29	655 18 10½
27	14	Portsmouth - -	407	29	590 3 —
Nov. 4	15	Portsmouth - -	566	28 6	806 11 —
	16	Dover - -	299	28 6	426 1 6
6	17	*Plymouth - -	257	36	462 12 —
11	18	*Plymouth - -	377	36	678 12 —
13	19	Portsmouth - -	611	28	855 8 —
17	20	Portsmouth - -	675	28	945 — —
18	21	Dover - -	441	27 6	606 7 6
24	22	Portsmouth - -	965	27 6	1326 17 6
23	23	London - -	636 1	27 6	874 13 5½
26	24	*Plymouth - -	403	36	725 8 —
	First	Settling proved	11497 1		17316 3 6

I THINK it however incumbent upon me to explain why they were entered there. — Midsummer was the anniversary of my beginning business, and it was my constant annual custom (as it had been my predecessor's) to make at that time a settling of my books, which being accurately kept by double entry, the general balance, which comprised every account, was yearly proved to be correct. The 733 quarters 3 bushels, which was the first part of the 1300, being delivered *just before* Midsummer, as well as being on bargain in fact, and not by commission, save in form, as stated in page 74; it could not be proper to open and begin a malt account in the victualling commission books with it. But when that Midsummer's annual settling was closed, and the Commissioners having, on the 28th of May preceding, resolved to cease sending their Brewer to market, and that as fast as the then several depending malt bargains for the different ports were each completed, they would have that article, like the others, on commission: — I was by that resolution furnishing them with malt in both capacities (as their books will prove) from September, 1779, to the 26th of November following; this rendered it necessary to open a malt-account in those books, and that I might have but one victualling malt account open at a time, I ordered the above remaining deliveries on bargain as well as those on commission to be entered therein.

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
		<i>qrs.</i>	<i>qrs. b.</i>	<i>s. d.</i>		<i>l. s. d.</i>		
1779.								
Dec. 1	C. Atkinson - - -	613	744 6	at 27 6		1024	—	7
	R. Mitton - - -	180	180	— 24 6		218	15	—
	C. Atkinson - - -	851	811 4	— 27 6		1115	16	3
6	R. Mitton - - -	268	268	— 24 6		324	17	—
	T. O. Smith - - -	94	94	— 25		115	13	—
20	C. Atkinson - - -	1195	1190 6	— 28		1667	1	—
	Ditto - - -	1458	1458 3	— 28		2041	14	6
10	R. Mitton - - -	37	9	— 24 6		10	15	6
13	J. Allaway and Co. -	100	99 5	— 27		134	9	10
17	R. Mitton - - -	100	100	— 26		130	—	—
22	Coope and Coles - -	100	99 5	— 27		134	9	—
24	Wardell Baynes - -	300	250	— 30		375	—	—
	E. & F. Diggins & Co.	174	174	— 26		226	4	—
27	C. Atkinson - - -	1317	1294	— 28		1811	12	—
1780.								
Jan. 3	Ditto - - -	1682	1688 7	— 28		2364	8	6
	Ditto - - -	60	60	— 26		78	—	—
7	Ditto - - -	1355	1354 5	— 28		1896	9	6
10	Ditto - - -	1219	1219 7	— 28		1707	16	6
19	Allaway and Co. - -	150	148 7	— 27		200	19	7
28	John Routh - - -	200	200	— 27		270	—	—
	C. Atkinson - - -	254	254 4	— 27		343	11	6
31	Ditto - - -	1695	1696 1	— 27 6		2332	3	5
Feb. 2	Ditto - - -	246	249 7	— 27 6		343	11	6
7	G. Hankin - - -	300	300	— 30		450	—	—
	C. Atkinson - - -	2005	1952 3	— 28		2733	6	6
	Ditto - - -	32	refused	— 28		—	—	—
9	Ditto - - -	1282	1285 6	— 27 6		1767	18	1
14	Ditto - - -	2069	1959 7	— 27 6		2694	16	6
	R. Mitton - - -	296½	269 4	— 25 6		343	12	3
25	Ditto - - -	140	140	— 25		172	14	—
	James Randall - -	40	40	— 25 6		51	—	—
Mar. 1	R. Mitton - - -	60	60	— 24 6		73	10	—
	Carried over		19653 7			27154	5	6

Per Contra

Cr.

Particulars of 56 MALT Invoices and Bills of Parcels which constitute the 2d Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.	
			qrs. b.	s. d.	l. s. d.	
1779.						
Dec.	2	25	Portsmouth -	200	28	280 — —
	4	26	Portsmouth -	462	28	646 16 —
	7	27	Plymouth -	561	28	785 8 —
		28	Plymouth -	570	28	798 — —
	11	29	Portsmouth -	386	28	540 8 —
		30	Plymouth -	446	28	624 8 —
		31	Portsmouth -	454	28	635 12 —
	16	32	London - -	709	28	992 15 6
	18	33	Portsmouth -	717	28 6	1021 14 6
	24	34	Portsmouth -	668	28 6	951 18 —
	30	35	Portsmouth -	446	28 6	635 11 —
		36	London - -	763	28 6	1087 19 9
1780.						
Jan.	8	37	London - -	565	27 6	777 18 1½
	12	38	London - -	368	27 6	506 10 3¼
	20	39	Plymouth -	468	27 6	643 10 —
	21	40	Dover - -	377	27 6	518 7 6
	24	41	Plymouth -	941	27 6	1293 17 6
	22	42	Dover - -	239	27 6	328 15 11¼
			Portsmouth -	174	26	226 4 —
	27	43	2 Cargoes {	396	27 6	544 10 —
	29	44	Portsmouth -	466	27 6	640 15 —
Feb.	5	45	Portsmouth -	733	27 6	1007 17 6
	7	46	Dover - -	546	27 6	750 15 —
	12	47	London - -	1312	28	1836 16 —
	14	48	Portsmouth -	495	28	693 — —
	19	49	Plymouth -	587	28	821 16 —
	24	50	Plymouth -	740	27 6	1017 10 —
	26	51	Portsmouth -	608	27 6	836 — —
		52	Dover - -	302	28 6	430 14 1½
		53	Plymouth -	370	27	499 10 —
	29	54	Plymouth -	258	27	348 6 —
Carried over			16329	1	22723 3 9	

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
1780		qrs.	qrs.	b.	s. d.	l.	s.	d.
	Brought over	- - -	19653	7		27154	5	6
Mar. 1	C. Atkinson	823	814	at	27	1098	18	—
6	Ditto	975	965	6	— 27	1303	15	3
13	Ditto	1383	1339	1	— 27	1807	16	4
20	Ditto	252	250	1	— 25	312	13	—
27	Ditto	634	614	7	— 27	830	1	7
29	Ditto	432	412	5	— 27	557	—	10
31	Ditto	396	387	6	— 27	523	9	3
April 14	Ditto	2127	2113	6	— 27 3	2878	11	7
28	Ditto	500	482	1	— 27	650	17	4
May 22	R. Letts	100	129	—	27	174	3	—
	Ditto	100	100	—	27 6	137	10	—
	George Phelps	300	300	—	26 6	397	10	—
	C. Atkinson	1647	1610	4	— 27 6	2214	8	8
	Thomas Bagnold	-	110	1	— 28 6	156	18	6
26	Tree and Co.	85	85	—	24	100	—	—
	Ditto	80	80	—	24	95	5	—
	Ditto	70	70	—	24	82	7	—
27	George Phelps	100	91	—	26 6	118	14	—
June 8	C. Atkinson	1575	1563	7	— 30 6	2384	18	2
15	Ditto	961	949	2	— 30 6	1447	12	1½
22	Ditto	749	732	2	— 30 6	1116	13	7
26	Ditto	2273	1884	2	— 31	2920	11	9
	Ditto	618	618	1	— 30	927	3	9
30	W. Northcote	100	100	—	30	150	—	—
	C. Atkinson	513	739	3	— 30	1109	1	3
	Ditto	410	404	1	— 30 6	616	5	8
	Second Clearance and Settling		36600	7		51266	11	1½

Per Contra

Cr.

Particulars of 56 MALT Invoices and Bills of Parcels, which constitute the 2d Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1780.			grs. b.	s. d.	l. s. d.
		Brought over -	16329 1		22723 3 9
Mar.	7	55 Plymouth - -	658	27	888 6 —
		56 Plymouth - -	568	27	766 16 —
	8	57 London - - -	995 2	27	1343 11 9
	17	58 Plymouth - -	532	27	718 4 —
	25	59 London - - -	931 5	27	1257 13 10½
	31	60 Portsmouth - -	730	27	985 10 —
		61 Plymouth - -	467	27	630 9 —
Apr.	8	62 Dover - - -	406	27	548 2 —
	13	63 Portsmouth - -	703	27	949 1 —
	15	64 London - - -	1100 7	27	1486 3 7½
		65 Portsmouth - -	791	27	1067 17 —
	21	66 Portsmouth - -	742	27 6	1020 5 —
	29	67 Portsmouth - -	604	27 6	830 10 —
		68 Portsmouth - -	585	27 6	804 7 6
May	5	69 London - - -	562 7	27 6	773 19 —¾
		70 Dover - - -	688	27 6	946 — —
	13	71 Plymouth - -	795	28	1113 — —
	16	72 Portsmouth - -	504	28	705 12 —
	23	73 Portsmouth - -	780	28	1092 — —
	31	74 Plymouth - -	1187	28	1661 16 —
June	13	75 London - - -	1357	28	1899 16 —
	14	76 Portsmouth - -	110 1	28 6	156 18 6¾
	16	77 Plymouth - -	2057	31	3188 7 —
	24	78 Portsmouth - -	801	31	1241 11 —
	29	79 Plymouth - -	626	31	970 6 —
July	6	80 Dover - - -	500	30	750 — —
			490	30 6	747 5 —
	Second	Settling proved -	36600 7		51266 11 1½

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.		
			qrs.	qrs. b.	s. d.	l.	s.	d.
1780.								
July 5	C. Atkinson	300	300	—	30	450	—	—
26	Ditto	470	449	1	30	673	13	9
Aug. 7	Ditto	233	225	4	30	338	5	—
21	Ditto	116	116	2	30 6	177	5	7
Sept. 11	Ditto	556	544	1	30 6	829	15	9
25	Ditto	455	470	3	30 6	717	6	4
Oct. 6	Ditto	515	512	7	31	794	19	1
23	Ditto	1445	1036	4	31 6	1632	9	9
30	Ditto	495	490	5	31 6	772	14	8
	Ditto	1061	1054	3	31 6	1660	12	9
Nov. 6	Ditto	672	666	7	32	1067	—	—
13	Ditto	921	915	1	32	1464	4	—
20	Ditto	707	712	—	32	1139	4	—
24	B. Tree and Co.	150	150	—	32 6	241	16	6
Dec. 6	Ditto	160	160	—	28	219	18	6
	Ditto	41	41	—	29	59	4	—
	Ditto	40	40	—	29	57	10	6
	Ditto	62½	62	4	29	89	18	—
8	J. Allaway	150	150	—	32 6	243	15	—
	C. Atkinson	181	179	7	32 6	292	5	10
	Ditto	576	560	5	32	897	—	—
	Ditto	396	396	—	31 6	623	14	—
11	Ditto	799	785	—	32	1256	—	—
18	Ditto	243	243	—	31	376	13	—
	Ditto	889	802	6	32	1284	8	—
22	Ditto	300	300	—	31	465	—	—
	Ditto	546	548	—	31 6	863	2	—
	Ditto	498	493	2	32	789	4	—
27	Ditto	664	650	5	31 6	1024	14	8
	Ditto	305	307	7	31	477	4	1
	Ditto	200	200	—	30	300	—	—
	Ditto	228	230	4	30 6	351	10	3
29	Ditto	948	956	1	31	1481	19	9
	Carried over		14750	7		23112	8	9

Per Contra

Cr.

Particulars of 32 MALT Invoices and Bills of Parcels which constitute the 3d Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1780.			qrs. b.	s. d.	l. s. d.
Aug. 4	1	London - -	447 3	31	693 8 7½
8	2	Plymouth - -	482	31	747 2 -
Sept. 13	3	Portsmouth - -	506	31	784 6 -
23	4	Plymouth - -	332	31	514 12 -
Oct. 3	5	Plymouth - -	448	31	694 8 -
7	6	Plymouth - -	786	31	1218 6 -
14	7	Plymouth - -	551	31	854 1 -
19	8	Portsmouth - -	535	31	829 5 -
27	9	Portsmouth - -	797	31 6	1255 5 6
Nov. 4	10	Plymouth - -	821	32	1313 12 -
23	11	Portsmouth - -	610	31 6	960 15 -
28	12	Portsmouth - -	541	31 6	852 1 6
	13	Plymouth - -	498	32	796 16 -
	14	Plymouth - -	456	31 6	718 4 -
	15	London - -	681 1	32	1089 16 -
	16	Portsmouth - -	600	32	960 - -
Dec. 9	17	Portsmouth - -	495	32	792 - -
12	18	Plymouth - -	517	32	827 4 -
16	19	London - -	1025 7	32	1641 8 -
1781.					
Jan. 4	20	Portsmouth - -	526	31 6	828 9 -
	21	Plymouth - -	224	31	347 4 -
	22	Dover - -	300	31 6	472 10 -
	23	London - -	462	31 6	727 13 -
11	23	London - -	842 6	31 6	1327 6 7½
	24	London - -	900	31	1395 - -
	24	London - -	300	30 6	457 10 -
	24	London - -	200	30	300 - -
16	25	Dover - -	415	30 6	632 17 6
Carried over			15299 1		24031 - 9

Dr. Victualling-Office in Account current with C. Atkinson.

When bought.	Of whom bought.	Supposed Quantity.	Real Quantity and Price.			Amount.			
1780.		qrs.	qrs.	b.	s.	d.	l.	s.	d.
	Brought over - - -		147	50	7		23	112	8 9
Dec. 29	C. Atkinson - - -	300	300	—	30		450	—	—
	Ditto - - -	176	171	2	—	31	205	8	9
	Ditto - - -	320	320	—	29		464	—	—
	Ditto - - -	170	176	6	—	30 6	269	10	10
	Ditto - - -	17	17	—	28		23	16	—
	T. Denyer - - -	400	400	—	31 6		629	7	6
1781.							1452	7	—
Jan. 1	C. Atkinson - - -	935	937	—	31				
	Ditto - - -	15	26	—	30		39	—	—
10	Ditto - - -	606	602	2	—	30 6	918	8	7
24	Ditto - - -	469	460	4	—	30 6	702	5	3
Feb. 2	Ditto - - -	275	255	7	—	30	383	16	3
	Ditto - - -	1612	1379	7	—	30 6	2104	6	1
Third Clearance and Settling			19797	3			30814	15	—

Per Contra

Cr.

Particulars of 32 MALT Invoices and Bills of Parcels which constitute the 3d Settling, viz.

Date.	Numb.	King's Store delivered at.	Quantity.	Nominal Price.	Amount.
1781.			qrs. b.	s. d.	l. s. d.
		Brought over -	15299 1		24031 — 9
			199 5	31 6	314 8 2½
			279 5	30 6	426 8 6½
Jan.	27	26 London - -	103	30	154 10 —
			17	28	23 16 —
			100	27 6	137 10 —
			105	29	152 5 —
	27	Portsmouth -	604	30	906 — —
Feb.	5	28 Plymouth - -	964	30	1446 — —
	10	29 Dover - - -	503	30	754 10 —
		30 Portsmouth -	727	30 6	1108 13 6
	15	31 Portsmouth -	270	30	405 — —
			526	30 6	802 3 —
Mar.	9	32 London - - -	100	30 6	152 10 —
		Third Settling proved -	19797 3		30814 15 —



E R R A T A.

Page 8 *Per contra, Cr. Line 16, for 32s. 3½d. read 39s. 3½d.*

8 - - - - - 19, for 273 qrs. read 270 qrs.

8 - - - - - 24, for 551 qrs. read 550 qrs.

8 - - - - - 24, for 13s. read 12s.

20 - - - - - 6, for 885l. read 855l.

21 - - - - - *Last Line, for 9401 qrs. 7 b. read 10534 qrs. 6 b.*

21 - - - - - Ditto, for 15098l. 2s. 11¼d. read 16765l. 6s. 6¼d.

33 - - - - - Ditto, for 8¼d. read 8½d.

35 - - - - - Ditto, for 12s. read 13s.

36 - - - - - *Line 2, for 9 Wheat Invoices read 11.*

